

## ARMY.

EXPENDITURE.	Accounts, 1904-1905.	Accounts, 1905-1906.	Accounts, 1906-1907.	1907-1908.		1908-1909, Budget.
	Budget.	Revised.				
<b>INDIA—</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
<i>Effective Services—</i>						
Regimental Pay and Allowances.	9,81,48,328	10,20,30,717	10,36,04,555	10,75,85,000	10,36,40,000	10,76,87,000
Supply and Transport.	4,23,40,078	4,49,48,266	4,86,53,123	4,91,45,000	4,76,10,000	4,82,82,000
Ordnance.	1,17,88,401	1,26,01,944	1,30,25,660	1,50,30,000	1,30,46,000	1,36,19,000
Other Heads.	4,30,63,249	3,47,43,022	3,66,86,282	3,69,96,000	3,63,08,000	3,58,22,000
	19,53,40,056	19,43,23,949	20,19,69,620	20,87,56,000	20,12,04,000	20,54,10,000
<i>Non-effective Services</i>	1,00,80,632	1,07,95,803	1,01,16,965	1,01,47,000	99,60,000	1,01,91,000
<i>Reorganisation</i>	61,67,087	68,81,904	...	...	...	...
<b>TOTAL INDIA</b>	<b>21,15,87,775</b>	<b>21,15,01,656</b>	<b>21,20,86,585</b>	<b>21,89,03,000</b>	<b>21,11,64,000</b>	<b>21,56,01,000</b>
Equivalent in Sterling.	£ 14,105,851	£ 14,100,110	£ 14,139,105	£ 14,593,500	£ 14,077,600	£ 14,373,400
<b>ENGLAND—</b>						
<i>Effective Services—</i>						
Payments to War Office in respect of British Forces serving in India.	644,552	565,720	654,187	667,500	631,000	670,000
Furlough Allowances and Pay during Voyage of British Forces.	124,465	129,263	144,253	129,000	142,900	141,000
Furlough Allowances of Officers of the Indian Service.	269,603	292,877	313,521	300,000	340,000	320,000
Indian Troop Service.	370,944	313,810	361,715	355,500	334,000	333,600
Other Heads.	64,971	50,915	40,193	49,400	116,700	52,500
Stores for India—	212,903	192,966	202,055	256,200	220,300	234,100
Clothing.	1,142,545	433,277	1,264,531	425,100	344,100	267,300
Ordnance and Miscellaneous.	116,142	87,837	106,445	112,700	94,300	111,600
Other Heads.	2,946,125	2,066,665	3,092,900	2,295,400	2,223,300	2,130,100
<i>Non-effective Services—</i>						
Payments to War Office for Retired Pay, etc., of British Forces for services in India.	729,615	715,283	772,680	807,000	816,700	841,000
Pay and Pensions in respect of the Indian Service.	1,543,153	1,515,868	1,499,954	1,500,000	1,475,000	1,465,000
Other Heads.	164,584	153,637	153,206	155,000	162,000	163,000
	2,437,352	2,384,788	2,425,840	2,462,000	2,453,700	2,469,000
<i>Reorganisation—</i>						
Stores for India.	686,366	715,567	...	...	...	...
<b>TOTAL ENGLAND</b>	<b>6,069,843</b>	<b>5,167,020</b>	<b>5,518,740</b>	<b>4,757,400</b>	<b>4,677,000</b>	<b>4,599,100</b>
<b>TOTAL EXPENDITURE</b>	<b>20,175,694</b>	<b>19,267,130</b>	<b>19,657,845</b>	<b>19,350,900</b>	<b>18,754,600</b>	<b>18,972,500</b>
<b>RECEIPTS.</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>	<b>R</b>
India.	91,02,271	99,30,824	1,11,83,628	1,01,05,000	94,66,000	75,51,000
Equivalent in Sterling.	£ 606,818	£ 662,055	£ 745,575	£ 673,700	£ 631,100	£ 503,400
England.	354,113	527,641	471,994	390,100	377,100	377,800
<b>TOTAL RECEIPTS</b>	<b>960,931</b>	<b>1,189,696</b>	<b>1,217,569</b>	<b>1,063,800</b>	<b>1,008,200</b>	<b>881,200</b>

# Section V.—Capital Expenditure on Railways and Irrigation Works not charged to Revenue.

## RAILWAY CONSTRUCTION.

181. The expenditure on Railway Construction for which the Government of India undertakes financial responsibility or gives any direct guarantee is now estimated at Rs 15,00,00,000 in 1907-1908, the Budget grant of 13½ crores having been increased by 1½ crores as explained in paragraph 74. There was a lapse of about 114 lakhs of rupees from the amount placed at the disposal of the Secretary of State, but this lapse has been counterbalanced by increased grants for expenditure in India.

182. For 1908-1909 the programme of capital outlay on Railway Construction has been placed at Rs 15,00,00,000.

183. The distribution of the total expenditure on Railway Construction between State and Companies' agency in each of the three years from 1906-1907 to 1908-1909 is as follows:—

	Accounts, 1906-1907.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
<i>Expenditure in England</i>			
1. State Lines	£	£	£
2. Old Guaranteed Railways	2,551,691	2,264,800	3,065,000
3. Extensions of ditto	354,543	458,100	...
4. Other Guaranteed or Assisted Railways	9	...	...
TOTAL	909,440	1,569,000	1,646,800
	3,815,683	4,291,900	4,711,800
<i>Equivalent in rupees of Expenditure in England.</i>			
1. State Lines	R	R	R
2. Old Guaranteed Railways at contract rates	3,82,75,360	3,39,72,000	4,59,75,000
3. Extensions of ditto at prescribed rates	38,68,564	49,97,000	...
4. Other Guaranteed or Assisted Railways at contract rates	127	...	...
TOTAL	1,36,41,604	2,35,35,000	2,47,02,000
	5,57,85,655	6,25,04,000	7,06,77,000
<i>Expenditure in India.</i>			
1. State Lines	8,04,50,245	8,98,36,000	8,23,52,000
2. Old Guaranteed Railways	—17,92,803	—1,16,80,000	...
3. Extensions of ditto	—1,630	5,54,000	...
4. Other Guaranteed or Assisted Railways	93,74,994	82,43,000	—30,59,000
5. Branch lines on firm guarantee	5,408	3,000	30,000
6. Local Boards' Lines	9,39,723	5,40,000	...
TOTAL INDIA	8,89,75,937	8,74,96,000	7,93,23,000
TOTAL OF PROGRAMME IN RUPEES	14,47,61,592	15,00,00,000	15,00,00,000
DITTO IN £ STERLING			
AT Rs 15 TO THE £	9,650,773	10,000,000	10,000,000

184. The figures in the above table do not include the expenditure on Protective Railways met from the Famine Insurance grant, nor of Branch Line Companies not in receipt of a direct guarantee. Including this expenditure, and also some small expenditure from Provincial Revenues, the total outlay on Railway Construction in the three years is as follows:—

	Accounts, 1906-1907. R	Revised Estimate, 1907-1908. R	Budget Estimate, 1908-1909. R
Total as in preceding table	14,47,61,592	15,00,00,000	15,00,00,000
Famine Protective lines	51,626	1,28,000	11,000
Branch lines not on firm guarantee	5,99,868	2,61,000	2,54,000
Provincial State line	13,432	17,000	4,000
GRAND TOTAL IN RUPEES	14,54,26,518	15,04,06,000	15,02,69,000
DITTO IN £ STERLING			
AT Rs 15 TO THE £	9,695,101	10,027,100	10,017,900

Total outlay on Railways including expenditure by Branch Line Companies and on Protective Lines, etc.



185. Details of the expenditure on State and Companies' lines, whether open or under construction, for 1907-1908 and 1908-1909, will be found in Statement A of Appendix III, furnished by the Railway Board.

### CONSTRUCTION OF PRODUCTIVE IRRIGATION WORKS.

186. The figures are —

	Accounts, 1906-1907.	Budget, 1907-1908.	Revised, 1907-1908.	Budget, 1908-1909.
Total in Rupees	1,19,64,406	1,25,00,000	1,30,00,000	1,50,00,000
Equivalent in Sterling	797,627	833,300	866,700	1,000,000

Capital outlay on  
Productive  
Irrigation Works.

The heavy outlay which is being incurred on a number of large irrigation schemes, especially in the Punjab, is likely to lead to a small excess of 5 lakhs over the Budget grants for 1907-1908 under this head. The Budget grant for 1908-1909 has been fixed at ₹1,50,00,000, as it appears probable from the progress of expenditure in recent years that the increased allotment will be usefully employed.

Details.

187. The following table shows the projects included in the programme of 1907-1908 as now revised and in that of 1908-1909, and the amount to be spent on each:—

Name of project.	Expenditure in	
	1907-1908.	1908-1909.
<i>Canals in operation—</i>	R	R
Mandalay Canal . . . . .	16,000	32,000
Shwebo " . . . . .	2,84,000	3,33,000
Ganges " . . . . .	1,45,000	4,45,000
Lower Ganges Canal . . . . .	2,74,000	2,39,000
Fatehpur Branch, Lower Ganges Canal . . . . .	57,000	52,000
Agra Canal . . . . .	3,65,000	3,29,000
Eastern Jumna Canal . . . . .	49,000	85,000
Western " " . . . . .	23,000	30,000
Upper Bari Doab " . . . . .	5,35,000	1,50,000
Sirhind Canal . . . . .	62,000	56,000
Lower Chenab Canal . . . . .	31,000	4,00,000
Lower Jhelum " . . . . .	4,60,000	3,00,000
Indus Inundation Canals . . . . .	2,91,000	2,00,000
Godavari Delta . . . . .	39,000	39,000
Kistna " . . . . .	35,000	35,000
Cauvery " . . . . .	76,000	76,000
Periyar Project . . . . .	65,000	65,000
<i>Canals under construction—</i>		
Mon Canals . . . . .	8,00,000	6,61,000
Ye-u Canal . . . . .	16,000	1,74,000
Upper Chenab Canal . . . . .	39,88,000	40,00,000
Upper Jhelum " . . . . .	26,00,000	30,00,000
Lower Bari Doab Canal . . . . .	6,03,000	17,50,000
Paharpur Inundation Canal . . . . .	1,00,000	2,50,000
Upper Swat River Canal . . . . .	6,00,000	10,00,000
Nagavalli River project . . . . .	4,00,000	3,00,000
Divi Island project . . . . .	4,00,000	3,00,000
<i>Other Projects . . . . .</i>	6,86,000	6,99,000
TOTAL R . . . . .	1,30,00,000	1,50,00,000
Equivalent in Sterling £ . . . . .	866,700	1,000,000

## Section VI.—Provincial Finance.

188. When the scheme of *quasi*-permanent provincial settlements was introduced, as explained in section VI of the Financial Statement for 1904-1905, Madras and the United Provinces were two of the first provinces to come under the new arrangements. This priority has had its disadvantages, as the provinces whose settlements have been revised more recently have obtained, in some respects, more favourable terms. In the earlier *quasi*-permanent settlements, the prevailing practice was to treat as Imperial three-fourths of the divided heads of revenue and of the corresponding heads of expenditure: certain exceptions were made which are detailed in paragraph 215 of the Financial Statement for 1904-1905, but which are not of sufficient importance to call for repetition. In Madras and the United Provinces, this method of division was a feature of the settlements which have remained in force up to the current year. In the settlements, however, which were more recently concluded, such as those of Bombay and the Central Provinces, the Government of India were able to raise the Provincial shares of revenue to one-half under all the divided heads and to make one of them, Registration, wholly Provincial. Again, when the Bengal and Assam settlements were revised in consequence of the formation of the new Province of Eastern Bengal and Assam, the new settlements were modelled on the latest principles. Madras and the United Provinces were therefore the only provinces which remained under the old and less liberal terms. Another defect in their existing arrangements is that their fixed assignments are now disproportionate to the rest of their revenues. The growth in the last four years of the grants from Imperial revenues in compensation for remitted taxes, in aid of District Boards, for the furtherance of education, and the like, has left the two provinces with an unduly high proportion of their resources as a fixed allotment, so that they do not progress *pari passu* with the needs of the provincial administration. For these reasons it was found desirable to modify the Madras and the United Provinces Settlements of 1904 on the following lines.

*Madras.*—The province has now been given a one-half share of all the principal heads of revenue which are ordinarily divided between Imperial and Provincial; Registration, however, continuing wholly Provincial. It has also been given a half share in the direct receipts from Major Irrigation, which formerly were wholly Imperial. The corresponding expenditure heads have been treated in the same way, with the exception of Land Revenue, which is now a purely Provincial head in all settlements. Applied to the Budget figures of the province for 1907-1908, these re-adjustments would have given Madras an increase of R77,86,000 in revenue, against an increased expenditure of R36,03,000. After allowing for an increase of R19,26,000, the bulk of which is on account of Police reorganisation and projects of tank restoration (for which an Imperial subvention of 5 lakhs was promised), a surplus of R22,57,000 would have been left; and this figure will accordingly be taken as a fixed assignment from Provincial to Imperial through the Land Revenue head. Madras is therefore in the fortunate position of having all its revenue in the shape of growing revenues. A minimum receipt of R308 lakhs from Land Revenue is guaranteed to the provincial account.

*United Provinces.*—The Provincial shares of the divided heads of revenue have been fixed on the same basis as in the case of Madras, except that the Provincial share of Land Revenue will be  $\frac{2}{3}$ ths (save as regards some minor receipts which will be wholly Provincial) instead of one-half, and that direct receipts from Major Irrigation Works will be wholly Provincial, as heretofore. It is proposed to guarantee a minimum receipt of 240 lakhs from the divided portion of Land Revenue, and a minimum receipt of 60 lakhs from Major Irrigation Works net (direct receipts *minus* working expenses); and to give Provincial revenues a fixed assignment of R13,89,000. The Budget for 1908-1909 has been prepared on these terms: but they are only provisional at present, as they have still to receive the sanction of His Majesty's Secretary of State for India.

In neither case does the settlement take into account the allotments made last year in connection with the scheme for distributing the incidence of famine relief expenditure, as it is desirable to emphasise the special character of that

Revision of the  
Madras and United  
Provinces Settlements.



arrangement and not to allow it to merge in the ordinary settlement terms. Moreover, in the absence of famine, the annual allotment will cease when the reserve at the credit of the province has reached its maximum limit.

*Provincial  
guarantees.*

189. The shortage of the autumn rainfall in 1907, and the consequent loss of revenue, have brought into operation the guarantee clauses in some of the Provincial settlements. To bring up to the guaranteed minimum the Provincial share of Land Revenue in the current year, assignments of Rs. 25,000 and Rs. 12,000 have been made to Bombay and the Central Provinces, respectively, while in the Punjab an assignment of Rs. 5,75,000 has been found necessary to make good the minimum Provincial share of Irrigation receipts. In the United Provinces an assignment of Rs. 6,47,000 has been made in the Budget to cover the difference between the Provincial share of the actual Land Revenue collections and the 240 lakhs which it is proposed to guarantee under the new settlement.

*Special grants to  
the United  
Provinces.*

190. The demands of famine upon the resources of the United Provinces have necessitated special measures to prevent the accounts from closing, both this year and next, with a minus balance. It has been decided to close the Provincial section of the accounts with a credit balance of 20 lakhs (the prescribed minimum) in 1907-1908, and at equilibrium in 1908-1909. Assignments of Rs. 32,72,000 and Rs. 14,82,000 have consequently been made in the two years respectively.

*Grants for Police  
reforms and  
Sanitation.*

191. The progress of police reforms in the different provinces involves further drafts on the assistance which the Government of India promised to give towards carrying out the reorganization recommended by the Police Commission. As stated last year, the full grant admissible to Burma has been allotted to it under the terms of its new settlement. A similar arrangement has now been effected with Madras and the United Provinces. The grants already made to the Punjab virtually cover the cost of the reform schemes for that province. In the other provinces, the extra grants for 1908-1909 have been strictly confined to the difference between the anticipated cost of the reorganization measures during the year and the subsidies already given. The aggregate grants included in the Budget are 12 lakhs, distributed as shown in paragraph 130. It has been explained in that paragraph that Imperial grants aggregating 30 lakhs will be made to Local Governments to assist them in special measures for the improvement of sanitation.

192. The exclusion of Local figures from the accounts, as explained in paragraphs 9 to 14, involves the abolition of the class of funds hitherto known as Incorporated Local Funds. The following funds, which formerly belonged to this class, have been absorbed in general revenues:—

Central Provinces . . . . .	The Inland Labour Transport Fund.
Eastern Bengal and Assam . . . . .	The Chittagong District Road Account and the Inland Labour Transport Fund.
Bengal . . . . .	The Inland Labour Transport Fund.
United Provinces . . . . .	The Inland Labour Transport Fund.
Punjab . . . . .	The Copying Agency Fund.
North-West Frontier Province . . . . .	The Copying Agency Fund.
Bombay . . . . .	The Government Central Book Depot Fund.
Central India Agency . . . . .	The Indore Agency Road Fund, the Manpur Road Fund, the Manpur School Fund, the Bundelkhand Agency Fund, and the Malwa Dharmasala Fund.

All other funds which have heretofore been treated as Incorporated Local will now be excluded from the general accounts, and their relations with the Government treasuries in future will virtually be the relations of client and banker.

193. The following table gives the usual information regarding the revenue, expenditure and balances of each province, compared with the standards assumed in the settlements in force in each :—

Revenue,  
Expenditure and  
balances of the  
various provinces.

	Estimate for the previous Settlement.	Estimate for the pre- sent quasi- permanent Settlement.	ACCOUNTS.			Revised, 1907-1908.	Budget, 1908-1909.
			1904-1905.	1905-1906.	1906-1907.		
	1	2	3	4	5	6	7
<b>MADRAS—</b>	R	R	R	R	R	R	R
Balance on April 1, 1904 .	...	...	95,12,000	...	...	...	...
Total Revenue, including adjustments . . .	3,50,48,000	5,38,22,000	3,63,60,000	4,12,83,000	4,90,74,000	4,96,72,000	5,61,68,000
Total Expenditure . . .	3,50,48,000	5,38,22,000	3,77,71,000	4,10,63,000	4,78,56,000	4,99,23,000	5,51,48,000
Closing Balance . . .	...	...	81,10,000	83,30,000	1,00,27,000	97,70,000	1,07,96,000
<b>BOMBAY—</b>					(a)		
Balance on April 1, 1904 .	...	...	32,77,000	...	...	...	...
Total Revenue, including adjustments . . .	4,16,53,000	4,91,75,000	5,10,20,000	5,24,22,000	5,70,63,000	5,70,17,000	6,04,04,000
Total Expenditure . . .	4,16,53,000	4,91,75,000	4,66,33,000	5,24,65,000	5,53,11,000	5,83,01,000	6,09,13,000
Closing Balance . . .	...	...	76,73,000	76,30,000	98,18,000	85,34,000	80,76,000
<b>BENGAL—BEFORE PARTI- TION—</b>					(b)		(g)
Balance on April 1, 1904 .	...	...	1,42,53,000	...	...	...	...
Total Revenue, including adjustments . . .	4,98,87,000†	...	5,18,29,000	...	...	...	...
Total Expenditure . . .	4,98,87,000†	...	5,30,82,000	...	...	...	...
Closing Balance . . .	...	...	1,30,00,000	...	...	...	...
<b>BENGAL AS NOW CONSTI- TUTED—</b>							
Balance on April 1, 1906 .	...	1,10,48,000	...	...	1,10,48,000	...	...
Total Revenue, including adjustments . . .	...	4,74,40,000	...	5,15,45,000‡	5,03,57,000	5,21,49,000	5,42,56,000
Total Expenditure . . .	...	4,74,40,000	...	5,34,97,000	5,22,35,000	5,44,01,000	5,49,98,000
Closing Balance . . .	...	...	...	1,10,48,000	93,84,000	71,32,000	63,90,000*
<b>ASSAM—</b>					(e)		(f)
Balance on April 1, 1904 .	...	...	27,49,000	...	...	...	...
Total Revenue, including adjustments . . .	72,07,000†	...	75,20,000	...	...	...	...
Total Expenditure . . .	72,07,000†	...	77,89,000	...	...	...	...
Closing Balance . . .	...	...	24,80,000	...	...	...	...
<b>EASTERN BENGAL AND ASSAM—</b>							
Balance on April 1, 1906 .	...	62,00,000	...	...	62,00,000	...	...
Total Revenue, including adjustments . . .	...	2,22,82,000	...	1,80,90,000§	2,33,88,000	2,44,74,000	2,56,85,000
Total Expenditure . . .	...	2,22,82,000	...	1,43,70,000	2,35,88,000	2,66,31,000	2,80,52,000
Closing Balance . . .	...	...	...	62,00,000	61,50,000	39,93,000	10,32,000
<b>UNITED PROVINCES OF AGRA AND OUDH—</b>					(f)		(g)
Balance on April 1, 1904 .	...	...	75,27,000	...	...	...	...
Total Revenue, including adjustments . . .	3,66,64,000	5,32,91,000	3,77,58,000	3,84,90,000	4,82,66,000	4,58,22,000	5,66,68,000
Total Expenditure . . .	3,66,64,000	5,32,91,000	3,80,27,000	4,13,69,000	4,74,71,000	4,94,11,000	5,86,68,000
Closing Balance . . .	...	...	66,58,000	37,79,000	55,87,000	19,98,000	...
<b>PUNJAB—</b>					(c)		
Balance on April 1, 1904 .	...	...	32,00,000	...	...	...	...
Total Revenue, including adjustments . . .	1,90,28,000	2,49,50,000	2,69,82,000	2,67,42,000	3,11,94,000	3,11,49,000	3,23,18,000
Total Expenditure . . .	1,90,28,000	2,49,50,000	2,21,87,000	2,95,39,000	3,18,55,000	3,30,93,000	3,20,17,000
Closing Balance . . .	...	...	79,95,000	51,98,000	54,06,000	34,62,000	37,63,000
<b>BURMA—</b>					(d)		
Balance on April 1, 1904 .	...	...	84,98,000	...	...	...	...
Total Revenue, including adjustments . . .	3,31,33,000	4,39,66,000	3,85,71,000	4,15,66,000	4,72,55,000	4,39,40,000	4,54,91,000
Total Expenditure . . .	3,31,33,000	4,39,66,000	4,01,63,000	4,41,80,000	4,53,64,000	4,70,35,000	4,73,79,000
Closing Balance . . .	...	...	69,06,000	42,92,000	61,83,000	30,88,000	12,00,000
<b>CENTRAL PROVINCES PRO- VINCE—</b>							
Balance on April 1, 1904 .	...	...	15,01,000	...	...	...	...
Total Revenue, including adjustments . . .	83,93,000	...	1,14,84,000	...	...	...	...
Total Expenditure . . .	83,93,000	...	1,21,85,000	...	...	...	...
Closing Balance . . .	...	...	8,00,000	...	...	...	...
<b>CENTRAL PROVINCES AND BERAR—</b>							
Balance on April 1, 1906 .	...	40,35,000	...	...	40,35,000	...	...
Total Revenue, including adjustments . . .	...	1,76,43,000	...	1,58,69,000	2,07,56,000	2,16,04,000	2,24,02,000
Total Expenditure . . .	...	1,76,43,000	...	1,26,34,000	1,90,05,000	2,24,18,000	2,40,39,000
Closing Balance . . .	...	...	...	40,35,000	57,86,000	40,52,000	33,24,000(g)

\* Includes Rs 50 lakhs held for the Calcutta improvement scheme referred to in paragraph 219 of the Financial Statement for 1904-1905.

† Settlement of 1904.

‡ Whole of Bengal up to 15th October 1905 and Bengal after partition for the rest of the year.

§ Assam up to 15th October 1905 and Eastern Bengal and Assam for the rest of the year.

(a) Includes Rs 4,79,000 on account of Ryotwari Village Service Fund balance on 1st April 1906 transferred to Provincial.

(b) Includes Rs 4,36,000 on account of the balance of the Sind Village Officers' Fund on 1st April 1906 transferred to Provincial.

(c) Includes Rs 10,12,000 on account of Patwari Fund balance on 1st April 1906 transferred to Provincial.

(d) Includes Rs 8,69,000 on account of Patwari Fund balance on 1st April 1906 transferred to Provincial.

(e) Includes Rs 2,18,000 on account of the balance of the Zamindari Dak cess less Rs 4,000 minus balance of Patwari Fund transferred from Local to Provincial.

(f) Includes Rs 1,50,000 on account of the balance of the Zamindari Dak Fund.

(g) Include the balances of the Incorporated Local Funds which will be absorbed in general revenues with effect from 1st April, 1908.



## Section VII.—Ways and Means.

## HOME TREASURY.

194. The following are the details of the transactions of the Home Treasury in the Budget and Revised Estimates of 1907-1908 and in the Budget Estimate of 1908-1909.

	Budget, 1907-1908.	Revised, 1907-1908.	Budget, 1908-1909.
<b>RECEIPTS.</b>			
*Permanent debt incurred for the redemption of Railway Liabilities	£ ...	£ 2,144,800	£ ...
Capital raised and deposited by Railway Companies—			
For Capital outlay	1,176,600	425,600	1,000,500
For discharge of Debentures	2,385,100	957,900	1,420,600
Temporary debt renewed	...	...	2,000,000
Deposits and Advances—			
Gold Standard Reserve	3,358,600	4,836,800	3,411,400
Currency Reserve	69,700	69,700	50,600
Other items	900	103,900	15,100
Remittance Account between England and India—			
Railway transactions	2,903,500	1,901,300	4,653,500
Gold withdrawn from Paper Currency Reserve	...	3,325,000	1,500,000
Other transactions	369,700	1,026,200	789,200
Total Receipts, excluding Council Bills and Loans	10,264,100	14,791,200	14,840,900
<b>DISBURSEMENTS.</b>			
Excess of Expenditure over Revenue	17,783,200	17,849,400	17,988,500
Railway and Irrigation Capital not charged to Revenue—			
Outlay on State Railways and Irrigation Works	3,656,600	2,349,800	3,093,100
*Redemption of Railway Liabilities	...	2,144,800	...
Outlay of Railway Companies	1,790,000	2,028,600	1,647,300
*Payments to Railway Companies for discharge of debentures	2,385,100	1,038,500	1,420,600
Permanent Debt discharged	500,000	634,700	865,800
Temporary Debt discharged	...	...	2,000,000
Deposits and Advances—			
Gold Standard Reserve	3,358,600	4,501,200	3,417,000
Currency Reserve	69,700	69,700	50,600
Other transactions	52,200	53,100	7,100
Remittance Account between England and India—			
Railway transactions	2,849,400	3,225,000	5,060,900
Purchase of silver	...	4,516,300	...
Transfer of gold through the Paper Currency Reserve at the Bank of England	...	925,000	...
Other transactions	296,000	514,900	392,000
Total Disbursements	32,740,800	39,851,000	35,942,900
NET DISBURSEMENT	22,476,700	25,059,800	21,102,000
<i>Financed as follows:</i>			
Council Bills	18,100,000	15,814,000	18,500,000
Permanent Debt incurred	3,500,000	7,754,000	746,000
Temporary Debt incurred	...	1,000,000	500,000
Reduction of cash balance	876,700	491,800	1,356,000
TOTAL	22,476,700	25,059,800	21,102,000
Opening Balance	4,313,819	5,606,812	5,115,012
Closing Balance	3,437,119	5,115,012	3,759,012

\* The heads marked with an asterisk appear on both the receipt and payment sides. As the receipt and disbursements under each of them are generally equal, they do not affect the Ways and Means of the year to any material extent.

1907-1908,  
Budget.

195. The Budget of 1907-1908 provided for a net disbursement of £22,476,700 including £500,000 for the discharge of railway debentures which matured in June last. To meet these charges it was estimated that Council Bills would be sold for £18,100,000, and that a sterling loan of £3,500,000 would be floated; the balance of the liabilities being met by a reduction in the Secretary of State's balances. Following the usual practice, no Budget provision was made for the purchase of silver, which would be met in ordinary course by additional drawings on India or from the Currency gold in the Bank of England.

1907-1908,  
Revised Estimate.

196. The net disbursements thus budgeted for were exceeded by £2,583,100. In the first place, the activity of trade in the earlier part of the year necessitated heavy purchases of silver; and £1,191,300 were paid on that account, in addition to payments made by the withdrawal of £3,325,000 from the Currency chest in London. In the second place, the Secretary of State remitted through the

Currency reserve a sum of £925,000 to the credit of the Indian Treasury balances, which had been seriously reduced by the heavy sale of Telegraphic Transfers towards the end of 1906-07. And in the third place, the net outlay on account of Railways was considerably in excess of the estimate. More detailed particulars of the Railway transactions are given in paragraphs 198 and 199; but the position may be summarized as follows. The Railway Companies which had been expected to raise capital were unable to obtain all that they had undertaken to provide; and the assistance which had been counted upon from this source fell short by £1,503,800. The debentures of the Madras Railway Company for £213,900 had to be paid off instead of being replaced by fresh capital, as had been hoped. And the payments made to Railway Companies on account of stores, and the advances to Companies working purchased lines, exceeded the Budget provision by £861,200.

Against these increased liabilities, there have been certain substantial improvements on the original estimates. The capital outlay on State Railways and Irrigation works is estimated to be £1,306,800 short of the budget provision, chiefly in consequence of delays in payments against indents from India. The Secretary of State will be left on the 31st March with £335,600 in his treasury belonging to the Gold Standard Reserve and for the time being uninvested; and his receipts in connection with Postal and Money Order business between India and the United Kingdom are expected to be £539,000 better than had been budgeted for.

197. To aggravate the net deterioration of £2,583,100 in his Treasury transactions, the Secretary of State was obliged to curtail his provision for Council Bills. The fall in Exchange owing to the weakness in the export trade, coupled for a time with the effects of the American crisis, has led to a reduction of the sale of Council Bills by approximately £2,286,000. This, however, has been partly made good by a temporary loan of £1,000,000; and the other deficiencies in the Secretary of State's net transactions have been more than covered by the £5-million loan which was floated towards the close of the year and of which approximately £4½ millions will be brought to account before the 31st of March (*vide* paragraph 200). It will thus be found possible to close the year by drawing on the cash balances (which opened at a much higher figure than had been estimated in the Budget) to the extent of only £491,800 against £876,700 originally estimated for.

198. The details of the transactions under capital raised and deposited by Railway Companies are as follows:—

	Budget, 1907-1908.	Revised, 1907-1908.	Capital raised and deposited by Railway Companies.
RECEIPTS.			
<i>Subscribed Capital.</i>			
<u>To discharge Debentures—</u>			
Assam-Bengal Railway	£ 560,000	£ 435,300	
Bengal-Nagpur Railway Extensions	155,000	...	
Indian Midland Railway	1,031,200	422,600	
Madras Railway	488,900	...	
Southern Mahratta Railway	150,000	100,000	
	<u>2,385,100</u>	<u>957,900</u>	
<u>To meet Capital outlay—</u>			
Assam-Bengal Railway	...	...	
Bengal-Nagpur Railway Extensions	50,000	208,200	
Burma Railways	900,000	...	
Indian Midland Railway	225,000	215,900	
	<u>1,175,000</u>	<u>424,100</u>	
Miscellaneous (Transfer fees, etc.)	1,600	1,500	
TOTAL	<u>1,176,600</u>	<u>425,600</u>	
TOTAL RECEIPTS	<u>3,561,700</u>	<u>1,383,500</u>	
ISSUES.			
For discharge of Debentures (including discount paid on renewal of debentures)	£ 2,385,100	£ 1,038,500	
For Capital outlay, i.e., Stores Establishment Charges, etc.	1,790,000	2,028,600	
TOTAL	<u>4,175,100</u>	<u>3,067,100</u>	



Owing to the long stringency in the London money market, no capital for fresh outlay was raised by any of the companies except the small sums shown above against the Assam Bengal and the Indian Midland Railway Companies. Debentures for £1,216,200 were renewed at a discount of £4,300 instead of being replaced by fresh capital; and of the debentures of the Madras Railway Company £134,700, which matured on 1st January 1908, were discharged as direct liabilities of the Secretary of State in consequence of the purchase of the undertaking. Of the £1,034,200 shown in the above table as discharged during the year, £79,200 of the Madras Railway Company were discharged from funds supplied by the Secretary of State and the remainder was replaced by fresh capital.

199. The Railway Companies whose transactions are dealt with above have separate capital deposit accounts in England, and funds raised and withdrawn by them in England are brought directly to account in the Home Treasury. It is the practice for certain other Companies which work State Railways to receive advances from the Secretary of State for the purchase of stores; and funds are sometimes raised by them and deposited with the Secretary of State. These deposits and advances, instead of being brought directly to account in England, are treated as remittances from and to India respectively, and are brought to account in this country. The details of the transactions during the current year are as follows:

	Budget, 1907-1908.	Revised, 1907-1908.
RECEIPTS.	£	£
<i>Debentures raised—</i>		
East Indian Railway for additional capital expenditure . . . . .	2,250,000	1,897,100
Bombay, Baroda and Central India Railway for additional capital expenditure . . . . .	400,000	...
South Indian Railway for discharge of debentures . . . . .	250,000	...
Transfer fees, etc. . . . .	3,500	4,200
<b>TOTAL RECEIPTS</b> . . . . .	<b>2,903,500</b>	<b>1,901,300</b>
<b>ISSUES.</b>		
Rental paid to South Behar Railway Company . . . . .	30,000	30,000
South Indian Railway for the discharge of debentures . . . . .	250,000	1,200
<i>Advances for purchase of stores—</i>		
East Indian Railway . . . . .	1,065,000	1,050,500
Rajputana-Malwa Railway . . . . .	134,000	211,500
South Indian Railway . . . . .	160,400	138,700
Bengal and North-Western Railway . . . . .	64,000	159,500
Great Indian Peninsula Railway . . . . .	1,000,000	1,160,300
Bombay, Baroda and Central India Railway . . . . .	146,000	368,800
Southern Mahratta Railway (Madras Section, 1st January to 31st March) . . . . .	...	102,700
<b>TOTAL</b> . . . . .	<b>2,569,400</b>	<b>3,192,000</b>
Miscellaneous payments to the Bombay, Baroda and Central India Railway and to the Delhi-Umballa-Kalka Railway Company for the Kalka-Simla Railway. . . . .	...	1,800
<b>TOTAL ISSUES</b> . . . . .	<b>2,849,400</b>	<b>3,225,000</b>

Fresh capital to the extent of £2,000,000, producing £1,897,100, was raised by the East Indian Railway. The debentures of the South Indian Railway were renewed at a discount of £1,200 instead of being discharged.

200. The Budget Estimate provided for a 3 per cent sterling loan of £3,500,000 for the discharge of Bombay, Baroda and Central India debentures to the extent of £500,000, and for advances to Railway Companies under 51 Vict., c. 5. The sterling loan was announced in May 1907, but in view of the tightness of money tenders were invited for £3,500,000 of 3½ per cent India stock. The loan was issued at the fixed price of 98½—the average rate obtained for the 3 per cent sterling loan of the previous year having been £94 16s. 5d.; and the applications amounted to £11,708,400. Later in the year, in January 1908, a further 3½ per cent sterling loan of £5,000,000 was raised in anticipation of the requirements for railway capital expenditure in the ensuing year. The issue was made at a fixed price of 99—the total tenders amounting to £31,343,300. Of this second loan £4,254,000 only are likely to be received during 1907-1908 and the remainder appears in the estimates for 1908-1909.

India Bills for £1,000,000 with a currency of six months were issued in October 1907 at an average discount of £4 3s. 3d. per cent; they were required to replace the debentures which were to have been raised by the Bengal-Nagpur and the Burma Railway Companies.

201. In addition to the loans raised during the year the Secretary of State incurred liability in respect of £2,144,800 debentures of the Madras Railway Company on the purchase of the undertaking on the 31st December 1907. The amount appears in the table in paragraph 195 both on the receipt side as Permanent Debt incurred and on the expenditure side as capital outlay on redemption of Railway liabilities, and does not affect the ways and means.

202. The Budget Estimates provide for a net disbursement of £21,102,000, including a payment of £865,800 for the discharge of railway debentures which mature during the year. The net disbursements are estimated at £1,374,700 less than the current year's budget. This is the net result of the following variations:—

<i>Worse.</i>		£
Net expenditure on Revenue account, <i>more</i>		205,300
Net payments to Railway Companies, <i>more</i>		494,900*
Permanent Debt discharged, <i>more</i>		365,800
<i>Better.</i>		
Outlay on State Railways, less		563,500
Deposits, Advances and miscellaneous Remittance transactions, net		377,200
Gold, withdrawn from Paper Currency Reserve, <i>more</i>		1,500,000
• RECEIPTS—		
Capital deposited by Railway Companies—		
For capital outlay	Budget, 1907-1908.	Budget, 1908-1909.
For discharge of debentures	£	£
	1,176,600	1,000,500
	2,385,100	1,420,600
Remittance account between England and India—		
Railway transactions		
	2,903,500	4,653,500
Total receipts	6,465,200	7,074,600
DISBURSEMENTS—		
Railway and Irrigation capital not charged to Revenue—		
Outlay of Railway Companies	1,790,000	1,647,300
Payment for discharge of debentures	2,385,100	1,420,600
Remittance account between England and India—		
Railway Transactions		
	2,849,400	5,060,900
Total disbursements	7,024,500	8,128,800
NET DISBURSEMENTS		
	559,300	1,054,200
Increase		494,900



Of the net disbursement of £21,102,000, it is proposed to meet £18,500,000 by Council Bills, £746,000 from the amount to be received in 1908-1909 on account of the 3½ per cent sterling loan issued in January 1908, and £500,000 by raising India bills. The difference between the total of these items and the net disbursements will be met, by drawing on the cash balances of the Secretary of State, which are estimated to stand at £3,759,012, on 31st March 1909.

1908-1909.  
Loans.

203. The six months' India Bills for £1,000,000 issued in October 1907 will be renewed twice during 1908-1909 and a fresh issue of £500,000 will be made.

1907-1908 and  
1908-1909.  
Gold Standard  
Reserve.

204. The following are the details of the transactions of the Gold Standard Reserve (formerly called the Gold Reserve Fund) in England:—

RECEIPTS.	1907-1908.		1908-1909.
	Budget. £	Revised. £	Budget. £
(a) Dividends on investments and discount on Treasury Bills . . . . .	358,600	386,800	411,400
(b) Treasury Bills paid off at maturity and re-invested . . . . .	3,000,000	3,000,000	3,000,000
(c) Sums remitted by means of Council Bills . . . . .	...	530,000	...
Gold withdrawn from Paper Currency Reserve in London against corresponding payment in India . . . . .	...	920,000	...
<b>TOTAL</b> . . . . .	<b>3,358,600</b>	<b>4,836,800</b>	<b>3,411,400</b>

Investments made . . . . . 3,358,600 4,501,200 3,417,000

205. The following statement shows the transactions and balances of the fund in the two years in England and India taken together:—

	Budget, 1907-1908. £	Revised, 1907-1908. £	Budget, 1908-1909. £
Opening balance—			
Invested . . . . .	12,517,000	12,518,500	14,019,700
Uninvested—			
(1) Held in Gold . . . . .	...	24,700	...
(2) Held in rupees . . . . .	3,963,300	4,000,000	4,000,000
(3) Due from treasury balances . . . . .	333,600	301,300	335,600
	<b>16,813,900</b>	<b>16,841,500</b>	<b>18,355,300</b>
Closing balance—			
Invested . . . . .	12,875,600	14,019,700	14,436,700
Uninvested—			
(1) Held in Gold . . . . .	1,110,200	...	666,700
(2) Held in rupees . . . . .	4,000,000	4,000,000	4,000,000
(3) Due from treasury balances . . . . .	...	335,600	330,000
	<b>17,985,800</b>	<b>18,355,300</b>	<b>19,433,400</b>
Profit on new coinage credited to the reserve . . . . .	813,300	1,127,000	666,700
Interest on investments . . . . .	358,600	386,800	411,400

206. The following is a summary of the figures relating to Council Bills and the sterling Debt of Government and of Railway Companies (omitting transfer fees, etc.) included in the estimates for 1907-1908 and 1908-1909:—

1907-1908 and  
1908-1909.  
Summary of  
debt transactions  
and Capital  
Account of  
Railway  
Companies.

	Budget, 1907-1908.	Revised, 1907-1908.	Budget, 1908-1909.
RECEIPTS.	£	£	£
Council Bills . . . . .	18,100,000	15,814,000*	18,500,000
Permanent Debt incurred (India Stock) . . . . .	3,500,000	7,754,000	746,000
Permanent Debt incurred for the Redemption of Railway Liabilities . . . . .	...	2,144,800	...
Temporary Debt raised . . . . .	...	1,000,000	2,500,000
Receipts on account of the Subscribed Capital of Rail- way Companies . . . . .	3,560,100	1,382,000	2,420,600
Receipts on account of the Debenture Capital of Rail- way Companies working purchased Railways . . . . .	2,900,000	1,897,100	4,650,000
<hr/>			
OUTGOINGS.			
Redemption of Railway Li- abilities . . . . .	...	2,144,800	...
Permanent Debt discharged . . . . .	500,000	634,700	865,800
Temporary Debt discharged . . . . .	...	...	2,000,000
Discharge of Debentures of Railway Companies working purchased Railways . . . . .	250,000	...	750,000
Discharge of other Railway Companies' Debentures . . . . .	2,385,100	1,038,500	1,420,600
<hr/>			

207. The programme herein announced of the probable drawings on India, and of the transactions in connection with the Government Sterling Debt and the borrowings of Railway Companies, represents the present intentions of the Secretary of State. But in view of the varying conditions of Indian finance and of the London money market, no assurance can be given that this programme will be adhered to either in amount or in form. The Secretary of State reserves to himself the right to vary the programme to any extent that may be considered necessary during the course of the year. The estimate of Council drawings is for the amount necessary to provide for the Secretary of State's requirements, but additional Bills will as usual be sold if needed to meet the demands of trade.

\* Exclusive of £530,000 for remittance of the Gold Standard Reserve.



## INDIA.

208. The following is a summary of the Estimates of Ways and Means in India during 1907-1908 and 1908-1909:—

	BUDGET ESTIMATE, 1907-1908.		REVISED ESTIMATE, 1907-1908.		BUDGET ESTIMATE, 1908-1909.	
	Rupee figures.	Equivalent in £ at Rs 15 = £ 1.	Rupee figures.	Equivalent in £ at Rs 15 = £ 1.	Rupee figures.	Equivalent in £ at Rs 15 = £ 1.
<b>RECEIPTS.</b>						
	R	£	R	£	R	£
1. Excess of Revenue over Expenditure charged to Revenue.	27,83,68,000	18,557,900	27,12,72,000	18,084,800	27,83,99,000	18,560,000
2. Capital raised through Companies for outlay on State Railways (net)	3,07,50,000	2,050,000	2,84,39,000	1,895,900	5,85,00,000	3,900,000
3. Profits on Rupee coinage appropriated to railway construction	...	...	1,69,04,000	1,127,000	1,00,00,000	666,700
4. Capital raised and deposited by Railway Companies	2,31,000	15,400	1,30,000	8,600	2,09,000	13,900
5. Unfunded Debt incurred, mostly Savings Bank deposits (net)	1,02,72,000	684,800	77,00,000	513,400	68,03,000	453,500
6. Appropriation for Reduction or Avoidance of Debt	70,61,000	470,700	37,50,000	250,000	37,50,000	250,000
7. Other Deposits and Remittances (net)	17,24,000	114,900	1,09,000	7,300	35,50,000	237,300
8. Capital of Local Boards (net)	25,000	1,700	25,000	1,700	...	...
9. Remittance account between England and India—						
(a) Silver remitted from England	25,50,000	170,000	6,86,02,000	4,573,500	...	...
(b) Transactions of Railway Companies (net) excluding debenture capital	3,89,38,000	2,595,900	4,82,93,000	3,219,500	6,46,11,000	4,307,400
<b>TOTAL RECEIPTS EXCLUDING LOANS</b>	<b>37,80,19,000</b>	<b>25,261,300</b>	<b>44,57,26,000</b>	<b>29,681,800</b>	<b>42,58,31,000</b>	<b>28,388,800</b>
<b>DISBURSEMENTS.</b>						
10. Capital Expenditure not charged to Revenue—						
(a) State Railways and Irrigation Works	6,58,77,000	4,391,800	10,15,61,000	6,770,800	9,69,31,000	6,462,000
(b) Outlay by Companies (net)	5,58,000	37,200	—29,04,000	—193,600	—27,75,000	—185,000
11. Permanent Debt discharged	12,77,000	85,100	12,60,000	84,000	12,70,000	84,600
12. Provincial surpluses (—) or deficits (+)	77,68,000	517,000	1,54,06,000	1,027,000	78,76,000	523,100
13. Imperial and Provincial Loans (net)	12,03,000	80,300	2,10,78,000	1,405,200	31,07,000	207,200
14. Remittance account between England and India—						
(a) Capital raised by Railway Companies (net)	3,07,50,000	2,050,000	2,84,39,000	1,895,900	5,85,00,000	3,900,000
(b) Remittances through the Currency Department (net)	...	...	3,60,00,000	2,400,000	2,25,00,000	1,500,000
(c) Other transactions (net)	21,75,000	145,000	64,43,000	429,600	51,89,000	346,000
15. Council Bills †	27,15,59,000	18,103,000	22,81,64,000	15,217,000	26,98,35,000	17,989,000
<b>TOTAL DISBURSEMENTS</b>	<b>30,01,67,000</b>	<b>26,011,200</b>	<b>43,55,47,000</b>	<b>29,036,500</b>	<b>46,24,33,000</b>	<b>30,828,900</b>
<b>NET DISBURSEMENTS</b>	<b>1,12,48,000</b>	<b>749,900</b>	<b>—76,79,000</b>	<b>—645,300</b>	<b>3,66,02,000</b>	<b>2,440,100</b>
<b>FINANCED AS FOLLOWS:</b>						
Permanent Debt incurred	3,00,00,000	2,000,000	2,50,00,000	1,666,700	3,00,00,000	2,000,000
Reduction of + or addition to Treasury Balances	—1,87,52,000	—1,250,100	—3,46,79,000	—2,312,000	66,01,000	440,100
<b>TOTAL</b>	<b>1,12,48,000</b>	<b>749,900</b>	<b>—76,79,000</b>	<b>—645,300</b>	<b>3,66,02,000</b>	<b>2,440,100</b>
Opening Balance	16,67,80,000	11,118,700	15,49,24,000	10,328,200	18,96,03,000	12,640,200
Closing Balance	18,55,32,000	12,368,500	18,96,03,000	12,640,200	18,30,01,000	12,200,100

\* The figures under heads 2 and 14 (a) balance each other.

† Head 12 represents expenditure defrayed by reduction of Provincial balances.

‡ The figures shown under head 15 differ from those given in the Home Treasury Ways and Means statement, as Bills drawn by the Secretary of State towards the end of one year are paid in India in the next. The figures of the present statement represent payments in India.

209. In the Budget Estimate of 1907-1908, the cash balance in Indian Treasuries on 1st April 1907 was taken at 16,68 lakhs. It was estimated (1) that the net Imperial revenue in India would amount to 27,84 lakhs, (2) that the net deposits in Saving Banks and Provident Institutions would increase during the year by 1,03 lakhs, (3) that 71 lakhs would be available from the Famine Insurance Grant for the avoidance of debt, (4) that the remittance transactions of Railway Companies would result in a net credit in India of 3,89 lakhs, and (5) that 25 lakhs of silver bullion purchased in England in 1906-1907 would be added to the Treasury balances in India. On the other hand, provision was made (1) for a net expenditure of 78 lakhs from Provincial balances, (2) for Capital expenditure in India on Railways and Canals to the extent of 6,59 lakhs, (3) for a net payment of 5 lakhs to Railway Companies, (4) for payments of 13, 12 and 2 lakhs in connection with the discharge of permanent debt, local loans and miscellaneous deposit transactions respectively, and (5) for payments of Council Bills to the extent of 27,15 lakhs. The payments mentioned aggregated 34,84 lakhs, and as the receipts amounted to 33,72 there was a deficiency of 1,12 lakhs. To meet this deficiency and to strengthen the cash balances which had been seriously reduced towards the end of 1906-1907 by the heavy drawings of the Secretary of State, it was proposed to raise a rupee loan of 3 crores.

1907-1908.  
Main features of  
Budget Estimate.

210. The results according to the Revised Estimate show considerable variations from this forecast. The actual opening balance on 1st April 1907 fell short of the estimate by 1,19 lakhs in consequence of exceptionally large telegraphic transfers drawn by the Secretary of State at the end of the year. The famine has been primarily responsible for decreased receipts and increased expenditure under a number of heads; the net Imperial revenue in India being now estimated at 71 lakhs less than the Budget Estimate, while the expenditure from Provincial balances will be 76 lakhs more. As effects of the same cause, the net deposits in Savings Banks and the amount available for appropriation for the avoidance of debt will be less by 26 and 33 lakhs, respectively, while the payments on account of loans to cultivators, etc., will be more by 1,99 lakhs. Capital expenditure in India on Railways and Irrigation Works is expected to exceed the estimate by 3,57 lakhs, partly owing to short expenditure in England and partly in consequence of the additional grant of 1,50 lakhs sanctioned by the Secretary of State during the year. In part payment for silver purchases, a net remittance of 3,60 lakhs has been made from India to England through the Currency Department in consequence of the slackness in the demand for Council Bills; and the payments in connection with deposit and miscellaneous remittance transactions will be more than the Budget forecast by 60 lakhs. A reduction of 50 lakhs was also made in the amount of the rupee loan which it was contemplated in the Budget Estimate to raise during the year. The total deterioration from all these sources will amount to 13,51 lakhs. On the other hand, the slackness in the demand for Council Bills will lead to a diminution of 4,33 lakhs in the payments budgeted under this head; the receipts of silver purchased in England by the Secretary of State will be more by 6,61 lakhs; the net credits from remittances of Railway Companies will exceed the Budget Estimate by 94 lakhs; a sum of 1,69 lakhs will be received as the moiety of profits on the new rupee coinage during the year, which it has been decided to appropriate to railway construction; and the net payments to Railway Companies on account of Capital outlay are 35 lakhs less than the estimate. The total improvements mentioned above amount to 13,92 lakhs against a total deterioration of 13,51 lakhs. The cash balance on 31st March 1908 is therefore now expected to be 41 lakhs better than the figure entered in the Budget Estimate.

1907-1908.  
Main features of  
Revised Estimate.

211. In paragraph 266 of the last Financial Statement it was announced, subject to the usual reservations, that a new  $3\frac{1}{2}$  per cent rupee loan of 3 crores would be raised in 1907-1908. The loan was announced in July last, but in view of the large improvement that was then expected in the revenue receipts and also of the stringency prevailing in the money market, tenders were invited for a reduced amount of two-and-a-half crores of rupees only. Tenders were opened on the 17th July, and the result of the loan was as follows:—

1907-1908.  
Rupee loan.

Total amount tendered.	Amount accepted.	Average rate of accepted tenders.			Minimum rate accepted.		
R	R	R	a.	p.	R	a.	p.
5,24,09,300	2,50,00,000	96	13	11'2	96	11	9



1908-1909.

Main features of  
Budget Estimate.

212. In 1908-1909, the net Imperial revenue in India is estimated at 27,84 lakhs. It is hoped that a sum of 1,00 lakhs will be available for Railway construction out of the coinage profits likely to be realised during the year. Savings Bank deposits are expected to yield a net receipt of 68 lakhs; a sum of 37½ lakhs, representing the total of the amounts deposited by Local Governments with the Imperial Government as a reserve for meeting future expenditure on famine relief (*vide* paragraphs 48 to 57 of the last Financial Statement), will be available for the avoidance of debt; and the remittance and capital transactions of Railway Companies are likely to result in a net credit in India of 6,74 lakhs. On the other hand, provision has been made: (1) for an expenditure of 79 lakhs from Provincial balances; (2) for capital expenditure of 9,69 lakhs in India on Railways and Canals; (3) for payments of 13,31, and 14 lakhs in connection with the discharge of permanent debt, local loans and miscellaneous deposit and remittance transactions, respectively; (4) for a remittance of 2,25 lakhs to the Secretary of State through the Currency Department; and (5) for payment of Council Bills to the extent of about 26,98½ lakhs. The payments mentioned aggregate 40,29½ lakhs and as the receipts come to 36,63½ lakhs the net disbursements amount to 3,66 lakhs.

1908-1909.

New Rupee Loan.

213. It is proposed to meet 3 crores out of the net disbursement of 3,66 lakhs by raising a new rupee loan for that amount in 1908-1909, the remaining 66 lakhs being met by drawing upon the cash balances. It is thus expected to close the year with a balance of 18,30 lakhs. The announcement now made regarding the rupee loan is in accordance with present intentions; but full liberty is reserved, as usual, to vary the programme now announced to any extent that may be considered desirable.

1907-1908 and  
1908-1909.Post Office Savings  
Banks, etc.

214. The following table gives details of the transactions of Savings Banks and Provident Funds during a series of years, and the estimated transactions for 1907-1908 and 1908-1909:—

YEAR.		Net additions to deposits, cash.	Interest.	Total addition.
		R	R	R
1893-1894	. . . . .	17,99,000	36,80,000	54,79,000
1894-1895	. . . . .	—8,45,000	29,70,000	21,25,000
1895-1896	. . . . .	24,77,000	33,85,000	58,62,000
1896-1897	. . . . .	—58,11,000	34,66,000	—23,45,000
1897-1898	. . . . .	—65,71,000	32,70,000	—33,01,000
1898-1899	. . . . .	—8,84,000	32,29,000	23,45,000
1899-1900	. . . . .	1,40,000	33,48,000	34,88,000
1900-1901	. . . . .	19,44,000	34,80,000	54,24,000
1901-1902	. . . . .	31,04,000	36,87,000	67,91,000
1902-1903	. . . . .	52,40,000	39,00,000	91,40,000
1903-1904	. . . . .	66,99,000	42,15,000	1,09,14,000
1904-1905	. . . . .	78,94,000	45,87,000	1,24,81,000
1905-1906	. . . . .	31,49,000	46,80,000	78,29,000
1906-1907	. . . . .	50,94,000	52,25,000	1,03,19,000
1907-1908 (Revised)	. . . . .	15,18,000	53,63,000	68,81,000
1908-1909 (Budget)	. . . . .	4,17,000	55,25,000	59,42,000

A net deposit in the Post Office Savings Banks of 30 lakhs apart from interest was assumed in the Budget Estimate of the current year. The transactions of the first ten months of the year have, however, resulted in a net increase in the deposits of about 17 lakhs only, large withdrawals having taken place since October last in consequence of the famine. Heavy withdrawals are also expected in the closing months of the year for a similar reason, and it is now estimated that during the year 1907-1908, apart from interest, there will be a net increase of 3 lakhs only in the Post Office Savings Banks deposits and of 12 lakhs in those of the other institutions classed under this head.

In the Budget Estimate for 1908-1909, a total net deposit of 4 lakhs, apart from interest, has been assumed; the figure being intentionally low in consequence of the prevalence of famine.

## Section VIII.—Summary.

215. The principal features in this statement are the following:—

- I.—The Accounts of 1906-1907 closed with an Imperial surplus of £1,589,340, being £263,240 more than the surplus expected in the Revised Estimates of that year.

II.—1907-1908:—

- (1) The Revised Estimates show a total Revenue of £70,989,200, a total Expenditure charged to Revenue of £70,753,800, and an Imperial surplus of £235,400. This surplus is less than that of the Budget Estimate by £539,200.
  - (2) The transactions of local funds (except a few funds which are being absorbed in Imperial or Provincial revenues) will be excluded from the general accounts from the 1st April 1908. The Budget and the Revised Estimates for the current year have been re-arranged so as to give retrospective effect to this change. The absorption of certain minor funds has resulted in a small reduction (£100) in the surplus of £774,700 shown in the original Budget Estimate.
  - (3) The failure of the monsoon has necessitated Famine Relief expenditure (£516,000), and a heavy reduction (£1,701,100) in the estimates of Land Revenue. In the United Provinces alone, the decrease is £945,300.
- Railway net Receipts also show a heavy decline (£725,400). The increase of Working Expenses has exceeded the growth of Earnings by reason of heavy expenditure on renewals and repairs. The Madras Railway—the last of the old guaranteed lines—was purchased by the Government with effect from the 1st January 1908.
- Forests and Exchange have contributed £148,100 and £73,300, respectively, towards the total diminution of Revenue; and there have been smaller decreases under Tributes and Military receipts.
- The Customs Revenue (£4,964,000) has been unprecedentedly high, being better than the Budget anticipation by £368,500. The increase over the receipts of 1906-1907 has been greatest under cotton manufactures (£142,400), spirits and liqueurs (£94,800) and manufactured articles (£91,000).
- The improvement in Opium Revenue is £371,800, of which £302,000 is due to Bengal opium having been sold at an average of R1,350 per chest, as against R1,250 taken in the Budget. The exports of Malwa opium have exceeded expectation.
- The great demand for bronze coin and the issue of the new one-anna nickel have yielded a profit of £226,700, as against £66,700 budgeted for. The renewal of dollar coinage and the heavy coinage of rupees in the earlier part of the year have also contributed towards the total increase of £192,700 in Mint receipts.
- The Salt Revenue shows marked progress; the increase of £46,900 over the Budget would have been larger but for exceptionally heavy clearances between the 20th and 31st March 1907, consequent on the reduction of duty. The other heads under which the Budget has been substantially exceeded are Stamps, Minor Irrigation Works and Assessed Taxes with increases of £67,700, £64,900 and £49,700, respectively.
- (4) A new principle has been adopted for distributing the gross Interest charges between the Railway, Irrigation and Ordinary Debt, which reduces largely the disproportionate burden of interest hitherto



borne by the accounts of railways and productive irrigation works. The increase in the gross interest charges (£149,100) is due mainly to the discount and higher rate (3½ per cent) of the sterling loans of the year.

Of the total charge of £516,000 for Famine Relief, £220,700 has been met from the Budget provision for Reduction or Avoidance of Debt.

There is a large excess (£115,600) over the Budget in Civil Works expenditure, which is partly due to the development of the public works programme to provide employment for labour in famine tracts. Military expenditure (including Marine) is £758,600 less than the Budget, owing mainly to smaller payments to the War Office, and to a slower rate of progress with re-organization and other special measures. The Revised Estimate under Army includes £50,000 for the Bazar Valley Field Force.

The Opium expenditure is short of the Budget provision by £141,600, as a result of the contraction in the poppy area. Political shows a saving of £119,700 attributable to smaller drawings of His Majesty the Amir's subsidy.

- (5) The balances of the United Provinces having been largely depleted as a consequence of famine, a special assignment of £218,100 has been entered in the Revised Estimate to raise the closing Provincial balance to its prescribed minimum. Other special assignments are £61,700 to Bombay and £7,500 to the Central Provinces to make up the minimum amount of Land Revenue guaranteed under the Provincial Settlements, £38,300 to the Punjab in respect of a similar guarantee for Irrigation revenue, £33,300 to Madras for tank restoration works, and £66,700 to Burma, as the first instalment of the Imperial contribution towards the cost of the Rangoon river training scheme.
- (6) A 3½ per cent loan of two and a half crores of rupees was raised in India; and two issues of 3½ per cent India stock were made in England. The first, in accordance with the Budget programme, was for £3,500,000; but in January last a further loan of £5,000,000 was effected, partly in anticipation of the requirements of next year. Of the latter, £746,000 will be received after the 31st March 1908. In addition, India Bills for £1,000,000 were issued in lieu of capital estimated to be raised by various Railway Companies. The sterling loans enabled £634,700 to be applied towards the discharge of debentures of the Bombay, Baroda and Central India Railway and the Madras Railway.
- (7) Owing to stringency in the London money market, only £2,248,000 of fresh capital was raised by Railway Companies, as against £3,840,400 entered in the Budget Estimate.
- (8) In consequence of the drop in exchange during the latter half of the year, the drawings of Council Bills in 1907-1908 are expected to amount to only £15,814,000, as compared with £18,100,000 entered in the Budget: the former figure is exclusive of £530,000 drawn for remittance to the Gold Standard Reserve. £3,325,000 have been drawn from the Currency Reserve Gold, in part payment of the silver bought by Government for coinage purposes.
- (9) The Gold Standard Reserve on the 31st March 1908 stands at £18,355,300.

### III.—1908-1909:—

- (1) The Budget Estimate of 1908-1909 shows a total Revenue of £73,438,900, a total expenditure charged to Revenue of £72,867,400, and an Imperial surplus of £571,500.

- (2) Provision has been made for special grants to Local Governments of £200,000 and £80,000 in aid of Sanitation and additional Police reforms, respectively. The annual grant for special Military expenditure has been taken at £1,666,700 only, as against £1,983,300 in the Budget of 1907-1908.
- (3) Compared with the Revised Estimate of the current year, Land Revenue (excluding the portion due to Irrigation) shows an increase of £1,435,200, of which £767,800 is in the United Provinces, £417,900 in Bombay and £193,000 in Burma. The famine necessitated exceptionally heavy remissions and suspensions this year. The estimates of 1908-1909 are based on the assumption that the next monsoon will be normal.
- The purchase this year of the Madras Railway increases the gross receipts and working expenses of State Railways next year by £845,300 and £606,700, respectively. A total increase of £1,031,800 in the net receipts of State Railways is expected. In view of the prevailing scarcity, the growth of Excise receipts is taken at £194,600 only. An increase of £126,400 is expected under Stamps. The assumption of a year of normal crops in the Punjab chiefly has caused an increase of £192,300 under Irrigation. The Salt Budget anticipates an increase in consumption of approximately 2,900,000 maunds. But the increase of revenue is taken at £65,300 only, owing to the operation of the credit system in Madras.
- Under Customs the increase is small (£36,300 only), as the growth of the import duties has been extraordinarily large this year, and no appreciable increase of the export duty on rice can be expected while famine prevails.
- Opium revenue shows a decrease of £380,000. In view of the restriction of the trade with China, the number of chests of Bengal and Malwa opium to be exported have been taken at 45,900 and 15,100, respectively. The average sale price of Bengal opium has been taken at R1,300 per chest, as against R1,350 obtained in the current year.
- Other important decreases of Revenue are under Mint (£165,900), due to smaller coinage of new rupees and bronze; and under Military Services (£129,900), the result largely of the discontinuance of the supply by the State of malt liquor to the troops.
- (4) The direct expenditure on Famine Relief is estimated at £880,500, of which £666,700 is in the United Provinces.
- Police and Medical expenditure show increases of £301,100 and £280,000, of which £80,000 and £200,000 represent provision for expenditure against the special Imperial grants for additional police reforms and sanitation, respectively [*vide* paragraph III (2)].
- Under Military Services, there is an increase of £233,900 in spite of a decrease of £40,200 under Marine. These variations are explained in Appendix II.
- The only important decreases of expenditure are under Civil Works (£224,700), Opium (£175,600), and Miscellaneous (£177,900). In the first case, retrenchment is largely due to the depletion of the Provincial balances in some of the provinces. Under Opium, the decrease is due partly to the poor outturn of last winter's crop, and partly to the further restriction of the poppy-growing area.
- The purchase of the Madras Railway causes a decrease of £600,100 under Guaranteed Companies and an increase of £398,800 under Annuities in purchase of Railways. The total annuity in purchase of the undertaking is £553,397, but the Budget provides for the exchange of a part of this for new stock of the Southern Mahratta Railway Company, and for the payment next year of three-quarters of the reduced annuity plus a half-year's annuity to holders who exchange.

- (5) The Budget includes special Land Revenue assignments of £43,100 and £98,800 to the United Provinces to make up the minimum amount of Land Revenue guaranteed under the Provincial Settlement and to avoid a *minus* Provincial balance at the close of 1908-1909, respectively.
- (6) Subject to the approval of His Majesty's Secretary of State, the Provincial Settlements of Madras and the United Provinces have been revised so as to place at the disposal of the Local Governments a larger share of the heads of revenue which are ordinarily divided between Imperial and Provincial. Particulars of the changes will be found in Section VI.
- (7) Subject to the usual reservation, a loan of 3 crores of rupees in India is announced. This is intended for Capital expenditure on Railways and Productive Irrigation Works. Of the sterling loan of £5,000,000 announced in January last, £746,000 will be realised after the 31st March 1908. Provision has also been made for renewing twice in 1908-1909 the India Bills of £1,000,000 which were issued with a six months' currency in October 1907; for a fresh temporary loan of £500,000 in England; and for the discharge of Bombay, Baroda and Central India Railway debentures, of which £865,800 mature next year.
- (8) Subject to the usual reservations, provision is also made for the raising of Capital through Railway Companies as follows: namely, for outlay on Companies' Railways £1,013,900, and for expenditure on purchased Railways £3,900,000.
- (9) Drawings of Council Bills are entered at £18,500,000; and provision has been made for the withdrawal of £1,500,000 from the Currency Chest in London, against an equivalent transfer from Treasury to Currency in India.

#### IV.—Capital Expenditure—

The following table shows the Capital Expenditure on Railways and Irrigation Works:—

	Accounts, 1906-1907.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
	R	R	R
<b>RAILWAYS.</b>			
Included in the Government Capital programme . . . . .	14,47,61,592	15,00,00,000	15,00,00,000
Famine Protective lines . . . . .	51,626	1,28,000	11,000
Branch lines not on firm guarantee . . . . .	5,99,868	2,61,000	2,54,000
Provincial State line . . . . .	13,432	17,000	4,000
<b>TOTAL RAILWAYS</b>	<b>14,54,26,518</b>	<b>15,04,06,000</b>	<b>15,02,69,000</b>
<b>IRRIGATION WORKS</b>			
<b>IRRIGATION WORKS</b>	<b>1,19,64,406</b>	<b>1,35,00,000</b>	<b>1,50,00,000</b>
<b>Total Railways and Irrigation Works</b>	<b>15,73,90,924</b>	<b>16,34,06,000</b>	<b>16,52,69,000</b>
Converted into sterling at R 15 = £ 1	10,492,728	10,893,800	11,017,900

J. S. MESTON.

March 20, 1908.



APPENDIX I. |.

ACCOUNTS AND ESTIMATES.

Accounts . . . . .	1906-1907
Revised Estimates . . . . .	1907-1908
Budget Estimates . . . . .	1908-1909

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	For details, vide State- ment.	Accounts, 1906-1907.	Budget Estimate, 1907-1908.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
<b>Revenue—</b>					
<b>Principal Heads of Revenue—</b>					
Land Revenue . . . . .	A	19,793,791	20,226,100	18,525,000	19,960,200
Opium . . . . .	"	5,660,528	4,851,100	5,222,900	4,842,900
Salt . . . . .	"	4,362,706	3,290,000	3,336,900	3,402,200
Stamps . . . . .	"	4,029,908	4,167,600	4,235,300	4,361,700
Excise . . . . .	"	5,898,219	6,207,800	6,197,800	6,392,400
Customs . . . . .	"	4,351,693	4,595,500	4,964,000	5,000,300
Other Heads . . . . .	"	4,690,091	4,839,000	4,718,300	4,946,600
<b>TOTAL PRINCIPAL HEADS</b> . . . . .	...	48,786,935	48,177,100	47,200,200	48,906,300
Interest . . . . .	A	972,193	951,000	980,800	1,014,600
Post Office . . . . .	"	1,751,146	1,795,700	1,833,500	1,912,100
Telegraph . . . . .	"	953,006	991,900	1,004,100	1,037,900
Mint . . . . .	"	419,498	245,300	428,000	272,100
Receipts by Civil Departments . . . . .	"	1,100,829	1,123,700	1,100,300	1,140,600
Miscellaneous . . . . .	"	939,631	713,700	654,000	524,300
Railways : Net Receipts . . . . .	"	12,983,823	13,654,800	12,929,400	13,729,500
Irrigation . . . . .	"	3,532,917	3,420,900	3,448,000	3,640,300
Other Public Works . . . . .	"	287,863	243,100	254,300	244,500
Military Receipts . . . . .	"	1,416,743	1,182,800	1,146,600	1,016,700
<b>TOTAL REVENUE</b> . . . . .	...	73,144,554	72,500,000	70,989,200	73,438,900

M. BHATTACHARYA,  
Deputy Comptroller General.

FORT WILLIAM,  
FINANCE DEPARTMENT ;  
March 20, 1908.

*Revenue, of the Government of India, in India and in England.*

	For details, vide Statement.	Accounts, 1906-1907.	Budget Estimate, 1907-1908.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
<b>Expenditure—</b>		£	£	£	£
Direct Demands on the Revenues . . . . .	B	8,909,118	9,133,300	8,922,000	8,962,300
Interest . . . . .	"	1,915,884	1,064,400	1,799,300	1,734,800
Post Office . . . . .	"	1,602,933	1,689,800	1,717,100	1,815,600
Telegraph . . . . .	"	1,126,205	1,080,100	1,090,500	1,094,600
Mail . . . . .	"	166,898	150,800	165,500	147,700
Salaries and Expenses of Civil Departments . . . . .	"	12,646,358	13,079,600	13,042,100	14,037,300
Miscellaneous Civil Charges . . . . .	"	4,507,249	4,669,400	4,827,800	4,620,000
Famine Relief and Insurance . . . . .	"	1,009,743	999,800	1,182,000	1,531,200
Railways: Interest and Miscellaneous Charges . . . . .	"	10,676,150	11,513,400	11,001,300	11,323,000
Irrigation . . . . .	"	2,736,761	3,020,700	2,833,400	2,917,800
Other Public Works . . . . .	"	4,359,552	4,562,900	4,679,300	4,453,800
Military Services . . . . .	"	21,586,086	21,279,100	20,520,500	20,754,400
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL . . . . .</b>	...	71,242,937	72,243,300	71,780,800	73,392,500
<b>Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year.</b>	End of B	494,206	88,700	...	84,500
<b>Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial Balances.</b>	"	181,964	606,600	1,027,000	609,600
<b>TOTAL EXPENDITURE CHARGED TO REVENUE . . . . .</b>	...	71,555,179	71,725,400	70,753,800	72,867,400
<b>SURPLUS . . . . .</b>	...	1,589,375	774,600	235,400	571,500
<b>TOTAL . . . . .</b>	...	73,144,554	72,500,000	70,989,200	73,438,900

G. T. BARROW,  
Comptroller General.

J. S. MESTON,  
Secretary to the Government of India.



## II.—General Statement of the Receipts and Disbursements of the

	For details, vide Statement.	RECEIPTS.			
		Accounts, 1906-1907.	Budget Estimate, 1907-1908.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
		£	£	£	£
Surplus . . . . .	C	1,589,375	774,600	235,400	571,500
<b>Railway and Irrigation Capital not charged to Revenue—</b>					
Capital raised through Companies towards Outlay on State Railways (net) . . . . .	C	...	2,650,000	1,895,900	3,900,000
Profits on Rupee coinage appropriated to Railway Construction . . . . .	"	...	...	1,127,000	666,700
Capital raised and deposited by Railway Companies (net) . . . . .	"	...	1,190,400	352,100	1,813,900
<b>Debt, Deposits, and Advances—</b>					
Permanent Debt (net Incurred) . . . . .	C	4,166,102	4,914,900	10,846,800	1,795,600
Temporary Debt (net Incurred) . . . . .	"	...	...	1,000,000	500,000
Unfunded Debt (net Incurred) . . . . .	"	737,317	684,800	513,400	453,500
Deposits and Advances (net) . . . . .	"	955,167	16,500	...	...
Loans and Advances by Imperial Government (net Repayments) . . . . .	"	...	61,600	411,800	...
Capital Account of Local Boards . . . . .	"	1,587	1,700	1,700	...
Remittances (net) . . . . .	"	499,437	98,700	...	51,200
Secretary of State's Bills drawn . . . . .	"	32,907,196	18,100,000	15,814,000	18,500,000
<b>TOTAL RECEIPTS</b> . . . . .	...	40,856,181	28,493,200	32,198,100	27,452,400
Opening Balance—India . . . . .	...	11,781,457	11,118,657	10,328,237	12,640,237
England . . . . .	...	8,436,519	4,313,819	5,606,812	5,115,012
<b>TOTAL</b> . . . . .	...	61,074,157	43,925,676	48,133,149	45,207,649

*Government of India, in India and in England.*

	For details, vide Statement.	DISBURSEMENTS.			
		Accounts, 1906-1907.	Budget Estimate, 1907-1908.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
		£	£	£	£
<b>Railway and Irrigation Capital not charged to Revenue—</b>					
Outlay on Irrigation Works . . . . .	C	797,627	833,300	866,700	1,000,000
Outlay on State Railways . . . . .	"	7,915,041	7,215,100	8,253,900	8,555,100
Outlay of Railway Companies (net) . . . . .	"	1,766,953	1,825,600	1,833,500	1,461,800
Capital raised and deposited by Railway Companies— (Net payments for discharge of debentures)	"	254,440	...	...	...
Capital involved in Redemption of Railway Liabilities .	"	...	...	2,144,800	...
<b>TOTAL CAPITAL ACCOUNT DISBURSEMENTS</b>	...	10,734,061	9,874,000	13,098,900	11,016,900
<b>Debt, Deposits, and Advances—</b>					
Deposits and Advances (net) . . . . .	C	...	...	53,500	35,400
Loans and Advances by Imperial Government (net Advances)	"	4,251	...	...	171,400
Loans and Advances by Provincial Governments (net Advances) . . . . .	"	581,430	141,900	1,817,000	35,800
Remittances (net) . . . . .	"	...	...	190,900	...
Secretary of State's Bills paid . . . . .	"	33,819,366	18,103,900	15,217,600	17,989,000
<b>TOTAL DISBURSEMENTS</b>	...	45,139,108	28,119,800	30,377,900	29,248,500
Closing Balance—India . . . . .	...	10,328,237	12,368,757	12,640,237	12,200,137
England . . . . .	...	5,606,812	3,437,119	5,115,012	3,759,012
<b>TOTAL</b>	...	61,074,157	43,925,676	48,133,149	45,207,649

O. T. BARROW,  
Comptroller General.J. S. MESTON,  
Secretary to the Government of India.

## A.—Statement of the Revenue of

HEADS OF REVENUE.	ACCOUNTS, 1906-1907.					REVISED	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at Rs. 15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
<b>Principal Heads of Revenue—</b>	<b>₹</b>	<b>₹</b>	<b>£</b>	<b>£</b>	<b>£</b>	<b>₹</b>	<b>₹</b>
I.—Land Revenue . . . . .	11,63,51,150	18,05,55,701	19,793,791	...	19,793,791	10,37,28,000	17,41,48,000
II.—Opium . . . . .	8,49,07,922	...	5,66,528	...	5,66,528	7,83,43,000	...
III.—Salt . . . . .	6,45,75,336	8,65,855	4,362,706	...	4,362,706	5,00,53,000	...
IV.—Stamps . . . . .	2,96,39,957	3,08,17,638	4,029,908	...	4,029,908	3,22,13,000	3,13,17,000
V.—Excise . . . . .	5,36,73,915	3,47,99,374	5,898,219	...	5,898,219	5,51,92,000	3,77,75,000
VI.—Provincial Rates . . . . .	31,936	77,18,134	516,671	...	516,671	13,000	78,45,000
VII.—Customs . . . . .	6,51,90,472	84,912	4,351,692	...	4,351,692	7,44,60,000	...
VIII.—Assessed Taxes . . . . .	1,31,48,772	82,08,037	1,423,787	...	1,423,787	1,30,70,000	85,62,000
IX.—Forest . . . . .	1,50,36,733	1,12,62,287	1,766,601	2,310	1,768,911	1,50,78,000	1,10,37,000
X.—Registration . . . . .	5,26,704	51,69,327	379,736	...	379,736	4,78,000	57,02,000
XI.—Tributes from Native States . . . . .	90,14,790	...	600,986	...	600,986	83,79,000	...
<b>TOTAL</b>	<b>45,22,88,687</b>	<b>27,91,80,685</b>	<b>48,784,625</b>	<b>2,310</b>	<b>48,786,935</b>	<b>43,16,07,000</b>	<b>27,63,86,000</b>
<b>XII.—Interest . . . . .</b>	<b>87,13,109</b>	<b>21,43,305</b>	<b>723,761</b>	<b>248,432</b>	<b>972,193</b>	<b>93,78,000</b>	<b>27,18,000</b>
<b>XIII.—Post Office . . . . .</b>	<b>2,62,67,186</b>	<b>...</b>	<b>1,751,146</b>	<b>...</b>	<b>1,751,146</b>	<b>2,75,03,000</b>	<b>...</b>
<b>XIV.—Telegraph . . . . .</b>	<b>1,41,66,341</b>	<b>...</b>	<b>944,423</b>	<b>8,583</b>	<b>953,006</b>	<b>1,48,77,000</b>	<b>...</b>
<b>XV.—Mint . . . . .</b>	<b>62,91,969</b>	<b>...</b>	<b>419,465</b>	<b>33</b>	<b>419,498</b>	<b>65,70,000</b>	<b>...</b>
<b>Receipts by Civil Departments—</b>							
XVI.—Law and Justice { Courts . . . . .	3,75,545	36,95,799	271,423	...	271,423	2,93,000	36,69,000
{ Jails . . . . .	3,20,893	34,54,887	251,718	...	251,718	3,11,000	34,05,000
XVII.—Police . . . . .	1,23,751	21,30,902	150,310	...	150,310	1,23,000	22,10,000
XVIII.—Ports and Pilotage . . . . .	...	21,59,429	143,902	...	143,902	...	20,90,000
XIX.—Education . . . . .	25,903	20,88,917	140,988	...	140,988	27,000	21,75,000
XX.—Medical . . . . .	10,761	8,09,325	54,673	973	55,646	10,000	8,32,000
XXI.—Scientific and other Minor Departments . . . . .	1,74,743	11,17,469	86,148	634	86,782	1,73,000	11,58,000
<b>TOTAL</b>	<b>10,31,596</b>	<b>1,54,56,728</b>	<b>1,099,222</b>	<b>1,607</b>	<b>1,100,829</b>	<b>9,37,000</b>	<b>1,55,45,000</b>
<b>Miscellaneous—</b>							
XXII.—Receipts in aid of Superannuation, etc. . . . .	13,28,273	5,53,823	125,473	66,414	191,887	13,00,000	9,49,000
XXIII.—Stationery and Printing . . . . .	5,06,677	6,74,499	78,745	...	78,745	6,18,000	7,15,000
XXIV.—Exchange . . . . .	28,50,328	...	190,022	...	190,022	9,00,000	...
XXV.—Miscellaneous . . . . .	40,19,180	28,49,050	457,882	21,065	478,947	19,72,000	21,71,000
<b>TOTAL</b>	<b>87,04,458</b>	<b>40,77,372</b>	<b>852,122</b>	<b>87,479</b>	<b>939,601</b>	<b>47,90,000</b>	<b>38,35,000</b>
<b>Railways—</b>							
XXVI.—State Railways (Gross Receipts) . . . . .	38,66,26,520	86,196	25,780,848	230	25,781,078	41,13,12,200	92,000
Deduct:—Working Expenses . . . . .	19,27,50,064	89,102	12,855,945	...	12,855,945	21,52,73,000	89,000
Surplus profits paid to Companies, etc. . . . .	59,44,506	...	396,300	...	396,300	63,70,000	...
<b>Net Receipts</b>	<b>18,79,31,956</b>	<b>-2,906</b>	<b>12,528,603</b>	<b>230</b>	<b>12,528,833</b>	<b>18,96,75,000</b>	<b>3,000</b>
XXVII.—Guaranteed Companies (Net Traffic Receipts) . . . . .	59,82,017	...	398,801	...	398,801	33,79,000	...
XXVIII.—Subsidiary Companies (Government share of surplus profits and Repayment of Advances of Interest) . . . . .	3,88,746	...	25,917	30,272	56,189	3,00,000	...
<b>TOTAL</b>	<b>19,43,02,719</b>	<b>-2,906</b>	<b>12,953,321</b>	<b>30,502</b>	<b>12,983,823</b>	<b>19,33,54,000</b>	<b>3,000</b>
<b>Irrigation—</b>							
XXIX.—Major Works: Direct Receipts . . . . .	1,44,62,380	2,06,71,096	2,342,231	...	2,342,231	1,34,96,000	1,92,24,000
Portion of Land Revenue due to Irrigation . . . . .	1,51,04,710	...	1,006,981	...	1,006,981	1,33,80,000	20,97,000
XXX.—Minor Works and Navigation . . . . .	11,17,787	16,37,788	183,705	...	183,705	10,03,000	25,17,000
<b>TOTAL</b>	<b>3,06,84,877</b>	<b>2,23,08,884</b>	<b>3,532,917</b>	<b>...</b>	<b>3,532,917</b>	<b>2,78,82,000</b>	<b>2,38,38,000</b>
<b>Other Public Works—</b>							
XXXI.—Civil Works . . . . .	4,21,335	35,44,476	264,387	23,476	267,863	2,88,000	35,02,000
<b>Military Receipts—</b>							
XXXII.—Army: Effective . . . . .	98,03,377	...	653,558	441,956	1,095,514	82,51,000	...
Non-Effective . . . . .	13,80,251	...	92,017	30,038	122,055	12,15,000	...
XXXIII.—Marine . . . . .	1,11,83,628	...	745,575	471,994	1,217,569	94,66,000	...
XXXIV.—Military Works . . . . .	22,21,896	...	148,126	49	148,175	12,26,000	...
XXXV.—Miscellaneous . . . . .	7,64,984	...	50,999	...	50,999	8,50,000	...
<b>TOTAL</b>	<b>1,41,70,508</b>	<b>...</b>	<b>944,700</b>	<b>472,043</b>	<b>1,416,743</b>	<b>1,15,42,000</b>	<b>...</b>
<b>TOTAL REVENUE</b>	<b>75,70,42,785</b>	<b>32,70,08,544</b>	<b>72,270,089</b>	<b>874,465</b>	<b>73,144,554</b>	<b>72,87,28,000</b>	<b>32,58,27,000</b>



*India, in India and in England.*

ESTIMATE, 1907-1908.				BUDGET ESTIMATE, 1908-1909.							
Total India (converted into £ at Rs=£1).	England.	TOTAL.	Increase + Decrease— as compared with Budget Estimate, 1907-1908.	INDIA. (Rupee thousands.)		Total India (converted into £ at Rs=£1).	England.	TOTAL.	Increase + Decrease— of Budget, 1908-1909, as compared with Budget Esti- mate, 1907- 1908.	Increase + Decrease— of Budget, 1908-1909, as compared with Revised Estimate, 1907-1908.	
£	£	£	£	Imperial.	Provincial.	£	£	£	£	£	
18,525,000	...	18,525,000	-1,701,100	11,56,01,000	18,38,02,000	19,960,200	...	19,960,200	-265,900	+1,435,200	
5,222,900	...	5,222,900	+371,800	7,26,43,000	...	4,842,900	...	4,842,900	-8,200	-360,000	
3,336,900	...	3,336,900	+46,900	5,10,33,000	...	3,402,200	...	3,402,200	+112,200	+65,300	
4,235,300	...	4,235,300	+67,700	3,31,78,000	3,22,47,000	4,361,700	...	4,361,700	+194,100	+126,400	
6,197,800	...	6,197,800	-10,000	4,87,32,000	4,71,54,000	6,392,400	...	6,392,400	+184,600	+194,600	
523,900	...	523,900	-2,800	29,000	79,60,000	532,600	...	532,600	+5,900	+8,700	
4,964,000	...	4,964,000	+368,500	7,50,05,000	...	5,000,300	...	5,000,300	+404,800	+36,300	
1,482,100	...	1,482,100	+49,200	1,26,94,000	1,01,22,000	1,521,000	...	1,521,000	+88,100	+38,900	
1,741,000	700	1,741,700	-148,100	1,42,98,000	1,33,83,000	1,845,400	...	1,845,400	-44,400	+103,700	
412,000	...	412,000	+20,900	49,000	64,00,000	429,900	...	429,900	+38,800	+17,900	
558,600	...	558,600	-39,900	92,65,000	...	617,700	...	617,700	+19,200	+59,100	
47,199,500	700	47,200,200	-976,900	43,85,27,000	30,10,68,000	48,906,300	...	48,906,300	+729,200	+1,706,100	
809,400	174,400	980,800	+29,800	93,98,000	40,61,000	897,300	117,300	1,014,600	+63,600	+33,800	
1,833,500	...	1,833,500	+37,800	2,86,81,000	...	1,912,100	...	1,912,100	+116,400	+78,600	
991,800	12,300	1,004,100	+12,200	1,54,93,000	...	1,032,900	5,000	1,037,900	+46,000	+33,800	
438,000	...	438,000	+192,700	40,82,000	...	272,100	...	272,100	+26,800	-165,900	
264,100	...	264,100	-9,000	3,14,000	37,57,000	271,400	...	271,400	-1,700	+7,300	
247,800	...	247,800	-17,100	3,09,000	35,76,000	259,000	...	259,000	-5,900	+11,200	
155,500	...	155,500	+5,100	1,20,000	20,62,000	145,500	...	145,500	-4,900	-10,000	
139,700	...	139,700	-10,800	...	22,03,000	140,900	...	140,900	-3,600	+7,200	
146,800	...	146,800	+3,400	27,000	24,02,000	161,900	...	161,900	+18,500	+15,100	
50,200	900	57,100	-500	22,000	8,77,000	59,900	900	60,800	+3,200	+3,700	
88,700	600	89,300	+5,500	1,60,000	12,58,000	94,500	600	95,100	+11,300	+5,800	
1,099,800	1,500	1,100,300	-23,400	9,52,000	1,61,35,000	1,139,100	1,500	1,140,600	+16,900	+40,300	
149,900	69,200	219,100	+23,000	13,18,000	5,80,000	126,500	68,600	195,100	-1,000	-24,000	
88,900	...	88,900	+13,200	6,25,000	6,90,000	87,700	...	87,700	+12,000	-1,200	
60,000	...	60,000	-73,300	...	...	...	...	...	-133,300	-60,000	
276,200	9,800	286,000	-22,600	11,03,000	22,69,000	224,800	16,700	241,500	-67,100	-44,500	
575,000	79,000	654,000	-59,700	30,46,000	35,39,000	439,000	85,300	524,300	-189,400	-129,700	
27,427,300	200	27,427,500	+678,000	43,59,98,000	92,000	29,072,700	200	29,072,500	+2,323,400	+1,645,400	
14,357,400	...	14,357,400	-1,193,300	22,43,15,000	80,000	14,959,700	...	14,959,700	-1,795,600	-602,300	
424,700	...	424,700	-23,800	65,40,000	...	436,000	...	436,000	-35,100	-11,300	
12,645,200	200	12,645,400	-539,100	20,51,43,000	12,000	13,677,000	200	13,677,200	+492,700	+1,031,800	
225,300	...	225,300	-184,700	...	...	...	...	...	-410,000	-225,300	
20,000	38,700	58,700	-1,600	2,82,000	...	18,800	33,500	52,300	-8,000	-6,400	
12,890,500	38,900	12,929,400	-725,400	20,54,25,000	12,000	13,695,800	33,700	13,729,500	+74,700	+800,100	
2,281,300	...	2,281,300	-37,900	1,47,43,000	2,06,17,000	2,357,300	...	2,357,300	+138,100	+176,000	
1,031,800	...	1,031,800	+100	1,37,53,000	23,46,000	1,073,300	...	1,073,300	+41,600	+41,500	
234,900	...	234,900	+64,900	8,42,000	23,03,000	209,700	...	209,700	+39,700	-25,200	
3,448,000	...	3,448,000	+27,100	2,93,38,000	2,52,66,000	3,640,300	...	3,640,300	+219,400	+192,300	
252,700	1,600	254,300	+11,200	3,57,000	33,11,000	244,500	...	244,500	+1,400	-9,800	
559,100	346,100	896,200	-47,500	64,80,000	...	432,000	350,800	782,800	-166,900	-113,400	
81,000	31,000	112,000	-8,100	10,71,000	...	71,400	27,000	98,400	-21,700	-13,600	
631,100	377,100	1,008,200	-55,000	75,51,000	...	503,400	377,800	881,200	-182,600	-127,000	
81,700	...	81,700	+11,500	11,82,000	...	78,800	...	78,800	+8,600	-2,900	
56,700	...	56,700	+7,900	8,50,000	...	56,700	...	56,700	+7,900	...	
769,500	377,100	1,146,600	-36,200	95,83,000	...	638,900	377,800	1,016,700	-166,100	-129,900	
6,903,700	665,500	7,569,200	-1,510,800	73,88,82,000	35,33,92,000	72,818,300	620,600	73,438,900	+968,900	+2,440,700	

**B.—Statement of the Expenditure charged to the**

HEADS OF EXPENDITURE.	ACCOUNTS, 1906-1907.					REVISED	
	INDIA. (Rupee Figures.)		Total India (converted into £ at Rs=£1).	England.	TOTAL.	INDIA. (Rupee Figures.)	
	Imperial.	Provincial.				Imperial.	Provincial.
	₹	₹	£	£	£	₹	₹
Direct Demands on the Revenues—	28,11,767	8,38,604	243,358	...	243,358	27,37,000	9,12,000
1.—Refunds and Drawbacks . . . . .	86,37,369	93,09,439	1,196,454	...	1,196,454	87,24,000	93,81,000
2.—Assignments and Compensations . . . . .							
Charges in respect of Collection, viz.—							
3.—Land Revenue . . . . .	71,46,556	4,31,50,430	3,353,132	790	3,353,922	76,87,000	4,51,33,000
4.—Opium (including cost of Production) . . . . .	2,86,74,217	...	1,911,615	1,677	1,913,292	2,49,23,000	...
5.—Salt (including cost of Production) . . . . .	54,32,405	14,381	363,119	1,370	364,489	54,60,000	...
6.—Stamps . . . . .	2,72,137	10,17,361	85,966	100,300	186,266	2,85,000	10,76,000
7.—Excise . . . . .	25,72,639	15,45,394	274,529	80	274,609	25,71,000	18,41,000
8.—Provincial Rates . . . . .	142	66,137	4,419	...	4,419	...	86,000
9.—Customs . . . . .	25,85,802	4,13,632	199,952	222	200,184	30,73,000	...
10.—Assessed Taxes . . . . .	1,88,142	1,69,276	23,828	...	23,828	1,93,000	1,71,000
11.—Forest . . . . .	83,91,691	57,01,461	939,543	9,323	948,866	87,58,000	59,56,000
12.—Registration . . . . .	2,39,007	27,52,456	199,431	...	199,431	2,10,000	29,50,000
TOTAL	6,69,51,874	6,49,78,471	8,795,356	113,762	8,909,118	6,46,21,000	6,75,06,000
Interest—							
13.—Interest on Debt . . . . .	3,62,06,429	92,90,203	3,033,109	4,870,244	7,903,353	3,65,51,000	1,00,74,000
Deduct—Amounts chargeable to Railways? . . . . .	3,78,07,002	...	2,520,467	3,027,943	5,548,410	4,02,70,000	...
" Amounts chargeable to Irrigation . . . . .	51,09,899	73,16,589	828,433	106,798	935,231	57,11,000	74,59,000
Remainder chargeable on Ordinary Debt . . . . .	—67,10,472	19,73,614	—315,791	1,735,503	1,419,712	—94,30,000	26,15,000
14.—Interest on other obligations . . . . .	74,42,458	114	496,172	...	496,172	75,24,000	...
TOTAL	7,31,986	19,73,728	180,381	1,735,503	1,915,884	—19,06,000	26,15,000
15.—Post Office . . . . .	2,31,03,709	...	1,540,247	62,686	1,602,933	2,48,38,000	...
16.—Telegraph . . . . .	1,21,48,295	...	809,886	316,319	1,126,205	1,27,75,000	...
17.—Mint . . . . .	19,58,645	...	130,577	36,321	166,898	20,00,000	...
Salaries and Expenses of Civil Departments							
18.—General Administration . . . . .	85,93,438	1,00,78,973	1,244,827	280,008	1,524,835	86,62,000	1,06,10,000
19.—Law and Justice { Courts . . . . .	9,81,429	3,71,19,024	2,540,030	466	2,540,496	8,52,000	3,78,31,000
Jails . . . . .	19,43,474	1,07,01,736	843,014	90	843,104	19,72,000	1,09,35,000
20.—Police . . . . .	21,60,186	5,08,34,881	3,533,005	1,700	3,534,705	23,12,000	5,44,28,000
21.—Ports and Pilotage . . . . .	...	24,14,142	160,943	67	161,010	...	28,23,000
22.—Education . . . . .	3,84,566	1,97,51,807	1,342,425	6,157	1,348,582	5,61,000	2,10,67,000
23.—Ecclesiastical . . . . .	18,82,920	...	125,528	378	125,906	18,71,000	...
24.—Medical . . . . .	6,59,882	1,13,97,127	803,801	12,587	816,388	7,03,000	1,18,68,000
25.—Political . . . . .	1,50,90,413	7,53,297	1,056,247	3,786	1,060,033	1,10,39,000	11,00,000
26.—Scientific and other Minor Departments	52,59,585	42,84,503	636,272	55,027	691,299	56,06,000	48,58,000
TOTAL	3,69,55,893	14,73,35,490	12,286,092	360,266	12,646,358	3,35,78,000	15,55,20,000
Miscellaneous Civil Charges—							
27.—Territorial and Political Pensions . . . . .	33,77,795	...	225,187	10,460	235,647	34,48,000	...
28.—Civil Furlough and Absentee Allowance . . . . .	4,686	...	312	243,015	243,327	5,000	...
29.—Superannuation Allowances and Pensions . . . . .	11,00,518	1,30,41,625	942,810	2,004,949	2,947,759	11,45,000	1,35,88,000
30.—Stationery and Printing . . . . .	14,92,199	64,37,889	528,673	115,320	643,990	22,12,000	69,79,000
32.—Miscellaneous . . . . .	12,86,837	49,09,969	417,123	19,400	436,523	11,47,000	57,68,000
TOTAL	72,62,085	2,44,49,483	2,114,105	2,393,144	4,507,249	79,57,000	2,60,35,000
Famine Relief and Insurance—							
33.—Famine Relief . . . . .	6,97,142	40,64,724	317,458	...	317,458	54,88,000	25,51,000
34.—Construction of Protective Railways . . . . .	51,626	...	3,442	...	3,442	1,28,000	...
35.—Construction of Protective Irrigation Works . . . . .	52,55,507	...	350,367	6,093	356,460	59,10,000	...
36.—Reduction or Avoidance of Debt . . . . .	49,85,746	...	332,383	...	332,383	...	37,50,000
TOTAL	1,09,90,021	40,64,724	1,003,650	6,093	1,009,743	1,15,26,000	60,01,000
Carried over	16,01,02,508	24,28,01,895	26,860,294	5,024,094	31,884,388	15,53,89,000	25,76,77,000

	ACCOUNTS, 1906-1907.				REVISED ESTIMATE, 1907-1908.			
	INDIA.				INDIA.			
	Amount in Rupees.	Equivalent in £ at Rs. 15 = £1.	England.	TOTAL.	Amount in Rupees.	Equivalent in £ at Rs. 15 = £1.	England.	TOTAL.
† Included under the following heads :— State Railways—Interest on Debt With — Interest chargeable against Companies on Advances :	Rs. 3,41,50,247	£ 2,27,683	£ 2,703,502	£ 5,039,985	Rs. 3,03,12,000	£ 2,02,080	£ 2,841,300	£ 5,069,100
	30,56,755	203,784	224,641	508,425	29,58,000	20,000	228,500	550,000
<b>TOTAL</b>	<b>3,78,07,002</b>	<b>2,58,0467</b>	<b>3,027,943</b>	<b>5,548,410</b>	<b>4,02,70,000</b>	<b>2,68,4700</b>	<b>3,129,800</b>	<b>58,14,500</b>

## Revenues of India, in India and in England.

ESTIMATE, 1907-1908.				BUDGET ESTIMATE, 1908-1909.							
Total India (converted into £ at Rs=£1).	England.	Total.	Increase + Decrease — as compared with Budget Estimate, 1907- 1908.	INDIA. (Rupee Figures.)		Total India (converted into £ at Rs=£1).	England.	Total.	Increase + Decrease — of Budget, 1908-1909, as compared with Budget Estimate, 1907-1908.	Increase + Decrease — of Budget, 1908-1909, as compared with Revised Esti- mate, 1907- 1908.	
				Imperial.	Provincial.						
£	£	£	£	₹	₹	£	£	£	£	£	
243,300	...	243,300	+ 21,800	26,30,000	9,05,000	235,700	...	235,700	+ 14,200	—7,600	
1,207,000	...	1,207,000	+ 16,800	85,90,000	94,66,000	1,203,700	...	1,203,700	+ 13,500	—3,300	
3,521,400	1,100	3,522,500	—1,900	38,81,000	4,97,31,000	3,574,100	700	3,574,800	+ 50,400	+ 52,300	
1,661,500	1,700	1,663,200	—141,600	2,22,96,000	...	1,486,400	1,200	1,487,600	—317,200	—175,600	
364,000	300	364,300	—6,400	51,03,000	...	340,200	300	340,500	—30,300	—23,800	
90,700	105,000	195,700	+ 4,500	2,86,000	11,06,000	92,800	180,000	212,600	+ 21,600	+ 17,100	
294,100	100	294,200	—20,700	29,94,000	27,87,000	385,400	100	385,500	+ 70,600	+ 91,300	
5,700	...	5,700	+ 1,900	...	93,000	6,200	...	6,200	+ 2,400	+ 500	
204,900	600	205,500	—2,000	33,16,000	...	221,100	100	221,200	+ 13,700	+ 15,700	
24,300	...	24,300	...	1,93,000	1,90,000	25,500	...	25,500	+ 1,200	+ 1,200	
980,900	4,700	985,600	—85,300	82,58,000	73,92,000	1,043,400	6,900	1,050,300	—80,600	+ 64,700	
210,700	...	210,700	+ 1,600	16,000	32,62,000	218,500	...	218,500	+ 9,400	+ 7,800	
8,808,500	113,500	8,922,000	—211,300	5,75,63,000	7,49,32,000	8,833,000	129,300	8,962,300	—171,000	+ 40,300	
3,108,300	4,991,500	8,099,800	+ 149,100	3,55,63,000	1,21,37,000	3,180,000	5,153,700	8,333,700	+ 383,000	+ 233,900	
2,684,700	3,129,800	5,814,500	+ 450,400	4,10,47,000	...	2,796,500	3,283,600	6,080,100	+ 184,800	—265,600	
878,000	109,600	987,600	+ 135,300	47,89,000	90,30,000	921,200	111,400	1,032,600	+ 90,300	—45,000	
—454,400	1,752,100	1,297,700	+ 734,800	—1,11,73,000	31,07,000	—537,700	1,758,700	1,221,000	+ 658,100	—76,700	
501,600	...	501,600	+ 100	77,08,000	...	513,800	...	513,800	+ 12,300	+ 12,200	
47,200	1,752,100	1,799,300	+ 734,900	—34,65,000	31,07,000	—23,900	1,758,700	1,734,800	+ 670,400	—64,500	
1,655,900	61,200	1,717,100	+ 27,300	2,63,85,000	...	1,759,000	56,600	1,815,600	+ 125,800	+ 98,500	
651,700	238,800	1,090,500	+ 10,400	1,34,08,000	...	893,900	200,700	1,094,600	+ 14,500	+ 4,100	
133,300	32,200	165,500	+ 14,700	17,50,000	...	116,700	31,000	147,700	—3,100	—17,800	
1,284,800	337,600	1,622,400	+ 41,100	87,74,000	1,06,71,000	1,296,300	378,100	1,674,400	+ 93,100	+ 52,000	
2,578,900	300	2,579,200	+ 49,400	8,46,000	3,80,78,000	2,594,900	500	2,595,400	+ 65,600	+ 16,200	
860,500	1,800	862,300	+ 35,900	19,97,000	1,10,43,000	869,300	100	869,400	+ 43,000	+ 7,100	
3,782,600	2,400	3,785,000	—11,200	28,63,000	5,84,06,000	4,084,600	1,500	4,086,100	+ 289,900	+ 301,700	
188,200	200	188,400	+ 400	...	30,64,000	204,300	100	204,400	+ 16,400	+ 16,000	
1,441,900	7,200	1,449,100	—4,900	7,04,000	2,36,63,000	1,624,500	8,300	1,632,800	+ 178,300	+ 183,200	
124,700	400	125,100	—6,800	19,35,000	...	129,000	400	129,400	—2,500	+ 4,300	
838,100	6,200	844,300	—1,800	8,26,000	1,58,73,000	1,113,300	11,000	1,124,300	+ 278,200	+ 280,000	
809,200	5,700	814,900	—119,700	1,21,31,000	10,96,000	881,800	3,800	885,600	—49,000	+ 70,700	
697,600	73,300	770,900	—19,900	58,28,000	56,03,000	762,100	73,400	835,500	+ 44,700	+ 64,600	
2,096,500	435,600	2,532,100	—37,500	3,59,04,000	16,74,97,000	3,560,100	477,200	4,037,300	+ 957,700	+ 995,200	
229,900	23,000	252,900	+ 15,000	33,81,000	...	225,400	10,500	235,900	—2,000	—17,000	
300	339,000	339,300	+ 26,900	5,000	...	300	337,500	337,800	+ 25,400	—1,500	
982,200	2,024,000	3,006,200	—600	11,56,000	1,40,75,000	1,015,400	2,043,500	3,058,900	+ 52,100	+ 52,700	
592,790	136,000	728,790	+ 84,200	15,78,000	67,52,000	555,300	109,300	664,600	+ 20,100	—62,100	
461,000	39,700	500,700	+ 32,900	9,86,000	34,21,000	293,800	29,000	322,800	—145,000	—177,900	
2,266,100	2,561,700	4,827,800	+ 158,400	71,06,000	2,42,48,000	2,090,200	2,529,800	4,620,000	—49,400	—207,800	
516,000	...	516,000	+ 455,900	£0,51,000	51,56,000	880,500	...	880,500	+ 820,400	+ 364,500	
8,500	...	8,500	+ 6,200	11,000	...	700	...	700	—1,600	—7,800	
194,000	13,500	407,500	—59,200	58,65,000	...	391,000	9,000	400,000	—66,700	—7,500	
290,000	...	290,000	—220,700	...	37,50,000	250,000	...	250,000	—220,700	...	
160,500	13,500	1,182,000	+ 182,200	1,39,27,000	89,06,000	1,522,200	9,000	1,531,200	+ 531,400	+ 349,200	
537,700	5,208,600	32,746,300	+ 879,100	15,25,78,000	27,86,90,000	28,751,200	5,192,300	33,943,500	+ 2,076,300	+ 1,197,200	

BUDGET ESTIMATE, 1908-1909

INDIA

BUDGET ESTIMATE, 1908-1909			
INDIA.	England.	Total.	
£	£	£	
2,517,500	2,095,100	4,612,600	
279,000	288,500	567,500	
2,796,500	3,383,600	6,180,100	



## B.—Statement of the Expenditure charged to the

HEADS OF EXPENDITURE.	ACCOUNTS, 1906-1907.					REVISION	
	INDIA. (RUPEE FIGURES.)		Total India (converted into £ at Rs 15 = £1).	England.	TOTAL.	INDIA. (RUPEE FIGURES.)	
	Imperial.	Provincial.				Imperial.	Provincial.
Brought forward	16,01,02,508	24,28,01,896	26,860,294	5,024,094	31,884,388	15,53,89,000	25,76,77,000
<b>Railways—</b>							
38.—State Railways: Interest on Debt	3,41,59,247	...	2,176,683	2,763,302	5,039,985	3,63,12,000	...
Annuities in purchase of Railways	...	...	...	2,869,366	2,869,366	...	...
Sinking Funds	...	...	...	148,896	148,896	...	...
Interest chargeable against Companies on Advances	36,56,755	...	243,784	264,641	508,425	39,58,000	...
Interest on Capital deposited by Companies	5,99,118	...	39,941	1,369,081	1,409,022	12,20,000	...
39.—Guaranteed Companies: Surplus Profits, Land, and Supervision	6,25,535	...	41,702	...	41,702	2,95,000	...
Interest	...	...	...	584,751	584,751	57,000	...
40.—Subsidized Companies: Land, etc.	4,31,378	86,009	34,493	...	34,493	2,48,000	51,000
41.—Miscellaneous Railway Expenditure	5,84,037	8,613	39,510	...	39,510	11,59,000	18,000
<b>TOTAL</b>	4,00,47,070	94,622	2,676,113	8,000,037	10,676,150	4,32,49,000	69,000
<b>Irrigation—</b>							
42.—Major Works: Working Expenses	67,11,764	74,57,723	944,632	...	944,632	72,71,000	75,03,000
Interest on Debt	51,09,899	73,16,589	828,433	106,798	935,231	57,11,000	74,59,000
43.—Minor Works and Navigation	27,55,566	1,00,97,904	856,898	...	856,898	27,59,000	1,01,54,000
<b>TOTAL</b>	1,45,77,229	2,48,72,216	2,629,963	106,798	2,736,761	1,57,41,000	2,51,16,000
<b>Other Public Works—</b>							
44.—Construction of Railways charged to Provincial Revenues	...	13,432	895	...	895	...	17,000
45.—Civil Works	98,05,718	5,45,42,760	4,289,899	68,758	4,358,657	1,07,89,000	5,83,54,000
<b>TOTAL</b>	98,05,718	5,45,56,192	4,290,794	68,758	4,359,552	1,07,89,000	5,83,71,000
<b>Military Services—</b>							
46.—Army: Effective	20,19,69,620	...	13,464,641	3,092,900	16,557,541	20,12,04,000	...
Non-Effective	1,01,16,965	...	674,464	2,425,840	3,100,304	99,60,000	...
	21,20,86,585	...	14,139,105	5,518,740	19,657,845	21,11,64,000	...
46A.—Marine	41,33,693	...	275,579	386,789	662,368	36,80,000	...
47.—Military Works	1,00,28,916	...	1,008,594	58,921	1,127,515	1,60,00,000	...
47A.—Special Defences (1902)	14,11,302	...	94,087	44,271	138,358	14,35,000	...
<b>TOTAL</b>	23,36,60,496	...	15,577,365	6,008,721	21,586,086	23,22,88,000	...
<b>TOTAL EXPENDITURE, IMPERIAL AND PROVINCIAL</b>	45,81,93,021	32,23,24,926	52,034,529	19,208,408	71,242,937	45,74,56,000	34,12,33,000
Add—Portion of Allotments to Provincial Governments not spent by them in the year	...	74,13,096	494,206	...	494,206	...	...
Deduct—Portion of Provincial Expenditure defrayed from Provincial Balances	...	27,29,478	181,964	...	181,964	...	4,54,05,000
<b>Total Expenditure charged to Revenue</b>	45,81,93,021	32,70,08,544	52,346,771	19,208,408	71,555,179	45,74,56,000	33,58,27,000

## Capital Expenditure not charged to Revenue—

48.—State Railways	8,04,50,245	5,363,350	2,551,691	7,915,446
49.—Irrigation Works	1,07,73,884	718,259	79,368	790,411
<b>TOTAL</b>	9,12,24,129	6,081,609	2,631,059	8,712,846
50.—Redemption of Liabilities	...	...	...	...

## ACCOUNTS, 1906-1907.

INDIA.		England.	Total.
Amount in Rupees.	Equivalent in £ at Rs 15 = £1.		
R	£	£	£
8,04,50,245	5,363,350	2,551,691	7,915,446
1,07,73,884	718,259	79,368	790,411
<b>TOTAL</b>	<b>6,081,609</b>	<b>2,631,059</b>	<b>8,712,846</b>
...	...	...	...

## Revenues of India, in India and in England—continued.

ESTIMATE, 1907-1908.				BUDGET ESTIMATE, 1908-1909.						
Total India (converted into £ at Rs=£1).	England.	TOTAL.	Increase + Decrease — as compared with Budget Estimate, 1907-1908.	INDIA. (Rupee Figures.)		Total India (converted into £ at Rs=£1).	England.	TOTAL.	Increase + Decrease — of Budget, 1908-1909, as compared with Budget Estimate, 1907-1908.	Increase + Decrease — of Budget, 1908-1909, as compared with Revised Estimate, 1907-1908.
				Imperial.	Provincial.					
£	£	£	£	₹	₹	£	£	£	£	₹
27,537,700	5,208,600	32,746,300	+ 879,100	15,25,78,000	27,86,90,000	28,751,200	5,192,300	33,943,500	+ 2,076,300	+ 1,197,200
2,420,800	2,841,300	5,262,100	- 455,300	3,77,62,000	...	2,517,500	2,995,100	5,512,600	- 204,800	+ 250,500
...	2,869,400	2,869,400	...	...	...	...	3,268,200	3,268,200	+ 398,800	+ 398,800
...	154,100	154,100	+ 200	...	...	...	159,600	159,600	+ 5,700	+ 5,500
263,900	288,500	552,400	+ 4,900	41,85,000	...	279,000	288,500	567,500	+ 20,000	+ 15,100
81,300	1,383,500	1,464,800	- 45,700	15,26,000	...	101,700	1,592,000	1,693,700	+ 183,200	+ 228,900
19,700	...	19,700	- 11,100	...	...	...	...	...	- 30,800	- 19,700
3,800	576,600	580,400	- 7,100	...	...	...	...	...	- 587,500	- 580,400
19,900	...	19,900	- 23,500	9,99,000	22,000	68,100	...	68,100	+ 24,700	+ 48,200
78,500	...	78,500	+ 25,500	7,79,000	21,000	53,300	...	53,300	+ 300	- 25,200
2,887,900	8,113,400	11,001,300	- 512,100	4,52,51,000	43,000	3,019,600	8,303,400	11,323,000	- 190,400	+ 321,700
984,900	...	984,900	+ 52,800	62,54,000	183,92,000	976,400	...	976,400	+ 44,300	- 8,500
878,000	109,600	987,600	- 135,300	47,89,000	90,30,000	921,200	111,400	1,032,600	- 90,300	+ 45,000
860,900	...	860,900	- 104,800	34,27,000	1,02,04,000	908,800	...	908,800	- 56,900	+ 47,900
2,723,800	109,600	2,833,400	- 187,300	1,44,70,000	2,76,26,000	2,806,400	111,400	2,917,800	- 102,900	+ 84,400
1,100	...	1,100	+ 800	...	4,000	300	...	300	...	- 800
4,609,500	68,700	4,678,200	+ 115,600	1,09,85,000	5,49,05,000	4,392,000	60,900	4,453,500	- 109,100	- 224,700
4,610,600	68,700	4,679,300	+ 116,400	1,09,85,000	5,49,09,000	4,392,900	60,900	4,453,800	- 109,100	- 225,500
3,413,600	2,223,300	5,636,900	- 575,600	20,54,10,000	...	13,694,000	2,130,100	15,824,100	- 388,400	+ 187,200
664,000	2,453,700	3,117,700	- 20,700	1,01,91,000	...	679,400	2,469,000	3,148,400	+ 10,000	+ 30,700
4,077,600	4,677,000	8,754,600	- 596,300	21,56,01,000	...	14,373,400	4,599,100	18,972,500	- 378,400	+ 817,900
245,900	262,600	513,500	- 9,900	36,97,000	...	246,500	226,800	473,300	- 50,100	- 40,200
1,066,700	67,500	1,134,200	- 124,900	1,74,46,000	...	1,163,100	36,100	1,199,200	- 59,900	+ 65,000
95,700	22,500	118,200	- 27,500	4,55,000	...	30,300	79,100	109,400	- 36,300	- 8,800
2,485,900	5,034,600	20,520,500	- 758,600	23,71,99,000	...	15,813,300	4,941,100	20,754,400	- 524,700	+ 233,900
246,900	18,534,500	71,780,800	- 462,500	46,04,83,000	36,12,68,000	54,783,400	18,609,100	73,392,500	+ 1,149,200	+ 1,611,700
...	...	...	...	...	12,67,000	84,500	...	84,500	...	...
227,000	...	1,027,000	- 509,100	...	91,43,000	609,600	...	609,600	- 7,200	+ 501,900
218,900	18,534,900	70,758,800	- 971,600	46,04,83,000	35,33,92,000	54,258,700	18,609,100	72,867,400	+ 1,142,000	+ 2,113,600
REVISED ESTIMATE										

REVISED ESTIMATE, 1907-1908.				BUDGET ESTIMATE, 1908-1909.			
INDIA.		England.	Total.	INDIA.		England.	Total.
Amount in Rupees.	Equivalent in £ at Rs=£1.	£	£	Amount in Rupees.	Equivalent in £ at Rs=£1.	£	£
35,000	5,989,100	2,264,800	8,253,900	8,23,52,000	5,490,100	3,065,000	8,555,100
25,000	751,700	85,000	866,700	1,45,79,000	971,900	28,100	1,000,000
61,000	6,770,800	8,349,800	9,120,600	9,69,31,000	6,462,000	3,093,100	9,555,100
...	...	2,144,800	2,144,800	...	...	...	...

## C.—Statement of Receipts and Disbursements of the

	ACCOUNTS, 1906-1907.			REVISED ESTIMATE, 1907-1908.			BUDGET ESTIMATE, 1908-1909.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
Revenue (from Statement A)	₹ 72,270,089	£ 874,465	₹ 73,144,554	₹ 70,303,700	£ 685,500	₹ 70,989,200	₹ 72,818,300	£ 620,600	₹ 73,438,900
Excess of Revenue over Expenditure charged to Revenue.			₹ 1,589,375			₹ 235,400			₹ 571,500
Railway and Irrigation Capital not charged to Revenue— Capital raised through Companies towards outlay on State Railways (net)	...	...	...	₹ 1,895,900	...	₹ 1,895,900	₹ 3,900,000	...	₹ 3,900,000
Profits on Rupee coinage appropriated to Railway Construction	...	...	...	₹ 1,127,000	...	₹ 1,127,000	₹ 666,700	...	₹ 666,700
OUTLAY OF RAILWAY COMPANIES— Repayments	₹ 613,653	£ 1,557	₹ 615,210	₹ 1,271,600	£ 1,500	₹ 1,273,100	...	£ 500	₹ 500
NET			0			0			
RAISED AND DEPOSITED BY RAILWAY COMPANIES— On account of Subscribed Capital	₹ 48,267	£ 84	₹ 48,351	₹ 8,600	£ 1,382,000	₹ 1,390,600	₹ 13,900	£ 2,420,600	₹ 2,434,500
NET			0			₹ 352,100			₹ 1,013,900
Permanent Debt Incurred— Sterling Debt— India Stock	...	£ 2,000,000	...	...	£ 7,754,000	...	...	£ 746,000	...
Madras Railway Debenture	...	...	...	...	£ 2,144,800	...	...	...	...
Rupce Debt— Rupce Loan	₹ 3,000,000	...	...	₹ 1,666,700	...	...	₹ 2,000,000	...	...
TOTAL NET	₹ 3,000,000	£ 2,000,000	₹ 5,000,000	₹ 1,666,700	£ 9,898,800	₹ 11,565,500	₹ 2,000,000	£ 746,000	₹ 2,746,000
Temporary Debt Incurred— Temporary Loans	₹ 2,535,000	...	₹ 2,535,000	...	£ 1,000,000	₹ 1,000,000	...	£ 2,500,000	₹ 2,500,000
NET			0			₹ 1,000,000			₹ 500,000
Unfunded Debt— Deposits of Service Funds	₹ 98,507	...	...	₹ 96,700	...	...	₹ 96,500	...	...
Savings Bank Deposits	₹ 4,440,380	...	...	₹ 4,359,900	...	...	₹ 4,424,400	...	...
TOTAL NET	₹ 4,538,887	...	₹ 4,538,887	₹ 4,456,600	...	₹ 4,456,600	₹ 4,520,900	...	₹ 4,520,900
NET			₹ 737,317			₹ 513,400			₹ 453,500
Deposits and Advances— Balances of Provincial Allotments	₹ 494,206	...	...	...	...	...	₹ 84,500	...	...
Appropriation for Reduction or Avoidance of Debt	₹ 332,383	...	...	₹ 250,000	...	...	₹ 250,000	...	...
Deposits of Local Funds— District Funds	₹ 3,402,334	...	...	₹ 3,502,500	...	...	₹ 3,641,300	...	...
Other Funds	₹ 785,601	...	...	₹ 799,100	...	...	₹ 800,000	...	...
Railway Funds	₹ 24,743	...	...	₹ 17,200	...	...	...	...	...
Deposits of Sinking Funds	₹ 11,119	...	...	₹ 11,500	...	...	₹ 12,000	...	...
Gold Standard Reserve	₹ 4,014,426	₹ 3,353,481	...	₹ 1,127,000	₹ 4,836,800	...	₹ 666,700	₹ 3,411,400	...
Currency Reserve.	...	...	...	...	...	...	...	...	...
Bonds drawn	...	₹ 31,726	...	...	₹ 69,700	...	...	₹ 50,600	...
Currency Reserve.	...	...	...	...	...	...	...	...	...
Gold transferred	...	₹ 1,045,000	...	...	...	...	...	...	...
Departmental and Judicial Deposits	₹ 21,990,348	...	...	₹ 23,013,100	...	...	₹ 22,814,200	...	...
Advances	₹ 5,018,647	₹ 17,063	...	₹ 5,289,700	₹ 103,900	...	₹ 3,931,700	₹ 11,100	...
Suspense Accounts	₹ 47,023	...	...	₹ 238,700	...	...	₹ 6,500	...	...
Exchange on Remittance Accounts, net	...	...	...	₹ 7,000	...	...	...	...	...
Miscellaneous	₹ 15,633	₹ 2,456	...	₹ 3,700	...	...	...	₹ 4,000	...
TOTAL	₹ 36,136,463	₹ 4,449,726	₹ 40,586,189	₹ 34,259,500	₹ 5,010,400	₹ 39,269,900	₹ 32,236,900	₹ 3,477,100	₹ 35,714,000
NET			₹ 955,167			0			
Carried over	₹ 119,142,359	₹ 7,325,832	...	₹ 114,98,690	₹ 17,978,200	...	₹ 116,156,700	₹ 9,764,800	...

(a) Includes £530,000 remitted from India by means of Council Bills.



## Government of India, in India and in England.

	ACCOUNTS, 1906-1907.			REVISED ESTIMATE, 1907-1908.			BUDGET ESTIMATE, 1908-1909.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Expenditure, Imperial and Provincial (from Statement B)	52,034,529	19,208,408	71,242,937	53,245,900	18,534,900	71,780,800	54,783,400	18,609,100	73,392,500
Add—Provincial Surpluses transferred to "Deposits"	494,206	...	494,206	...	...	...	84,500	...	84,500
Deduct—Provincial Deficits charged to "Deposits"	181,964	...	181,964	1,027,000	...	1,027,000	609,600	...	609,600
TOTAL	52,346,771	19,208,408	71,555,179	52,218,900	18,534,900	70,753,800	54,258,300	18,609,100	72,867,400
Railway and Irrigation Capital not charged to Revenue—									
OUTLAY ON IRRIGATION WORKS	718,259	79,368	797,627	781,700	85,000	866,700	971,900	28,100	1,000,000
OUTLAY ON STATE RAILWAYS	5,363,350	2,551,691	7,915,041	5,989,100	2,264,800	8,253,900	5,490,100	3,065,000	8,555,100
CAPITAL CHARGE INVOLVED IN REDEMPTION OF LIABILITIES—									
Madras Railway	...	...	...	...	2,144,800	2,144,800	...	...	...
OUTLAY OF RAILWAY COMPANIES—									
Payments for Capital outlay	1,116,614	1,265,549	2,382,163	1,078,000	2,028,600	3,106,600	185,000	1,647,300	1,462,300
NET			1,766,953			1,833,500			1,461,800
RAISED AND DEPOSITED BY RAILWAY COMPANIES—									
Payments for discharge of Debentures	...	302,791	302,791	...	1,038,500	1,038,500	...	1,420,600	1,420,600
NET			254,440			0			0
Permanent Debt Discharged—									
Sterling Debt—									
Madras Railway Debentures.	...	...	...	...	134,700	...	...	...	...
B. B. C. I. Railway Debentures	...	749,900	...	...	500,000	...	...	865,800	...
Rupia Debt—									
4 p. c. Loans	83,384	...	...	82,700	...	...	83,300	...	...
3½ p. c. Loans	554	...	...	600	...	...	700	...	...
Stock Notes	...	...	...	...	...	...	300	...	...
Provincial Debentures	60	...	...	700	...	...	300	...	...
TOTAL	83,998	749,900	833,898	84,000	634,700	718,700	84,600	865,800	950,400
NET			0			0			0
Temporary Debt Discharged—									
Temporary Loans	2,535,000	...	2,535,000	...	...	...	...	2,000,000	2,000,000
NET			0			0			0
Unfunded Debt—									
Special Loans	213	...	...	400	...	...	200	...	...
Deposits of Service Funds	87,264	...	...	90,100	...	...	91,900	...	...
Savings Bank Deposits	3,713,993	...	...	3,852,700	...	...	3,975,300	...	...
TOTAL	3,801,570	...	3,801,570	3,943,200	...	3,943,200	4,067,400	...	4,067,400
NET			0			0			0
Deposits and Advances—									
Balances of Provincial Allotments	181,964	...	...	1,027,000	...	...	609,600	...	...
Deposits of Local Funds—									
District Funds	3,109,815	...	...	3,102,800	...	...	3,620,300	...	...
Other Funds	796,270	...	...	780,700	...	...	790,000	...	...
Railway Funds	17,508	...	...	80,200	...	...	...	...	...
Gold Standard Reserve	4,000,000	3,353,481	...	1,428,300	4,501,200	...	666,700	3,417,000	...
Currency Reserve : sums invested	...	31,726	...	...	69,700	...	...	50,600	...
Do. Gold transferred	1,045,000	...	...	...	...	...	...	...	...
Departmental and Judicial Deposits	21,608,615	...	...	22,731,800	...	...	22,818,400	...	...
Advances	4,468,657	257,937	...	5,229,200	52,900	...	3,765,300	7,100	...
Suspense Accounts	634,423	...	...	19,400	...	...	3,500	...	...
Exchange on Remittance Accounts	15,938	...	...	...	...	...	...	...	...
Miscellaneous	19,613	75	...	...	...	...	...	...	...
TOTAL	35,987,803	3,643,219	39,631,022	34,699,400	4,624,000	39,323,400	32,274,700	3,474,700	35,749,400
NET			0			53,500			35,400
Carried over	101,953,365	27,800,926		98,794,300	31,355,300		96,962,000	31,110,600	

*C.—Statement of Receipts and Disbursements of the*

	ACCOUNTS, 1906-1907.			REVISED ESTIMATE, 1907-1908.			BUDGET ESTIMATE, 1908-1909.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward . . .	119,142,359	7,325,832		114,989,600	17,978,200		116,156,700	9,764,800	
Loans and Advances by Imperial Government . .	336,504	...	336,504	541,800	...	541,800	244,300	...	244,300
NET . . .			0			411,800			0
Loans and Advances by Provincial Governments . .	610,654	...	610,654	694,300	...	694,300	1,621,500	...	1,621,500
NET . . .			0			0			0
Capital account of Local Boards . .	64,235	...	64,235	37,700	...	37,700	...	...	...
NET . . .			1,587			1,700			0
Remittances—									
Inland Money Orders . . .	25,812,013	...		27,333,300	...		29,000,000	...	
Other Local Remittances . .	...	...		341,100	...		344,700	...	
Other Departmental Accounts . .	371,304	...		830,500	...		294,400	...	
Net Receipts by Civil Treasuries from—									
Post Office . . .	552,361	...		646,800	...		409,500	...	
Guaranteed Railways . . .	603,042	...		370,600	...		...	...	
Public Works . . .	3,249,662	...		4,254,200	...		7,176,300	...	
Net Receipts from Civil Treasuries by—									
Telegraph . . .	149,443	...		166,100	...		166,100	...	
Marine . . .	178,135	...		212,100	...		226,700	...	
Military . . .	12,987,427	...		13,116,700	...		13,510,900	...	
Remittance Account between England and India—									
Transfers through Paper Currency . .	3,625,000	1,650,000		1,100,000	3,325,000		...	1,500,000	
Reserve . . .	12,633,218	...		4,573,500	...		...	...	
Purchase of silver . . .	2,129,807	3,794		3,225,000	1,901,370		5,060,900	4,653,500	
Railway transactions . .	756,240	890,019		827,900	1,026,200		1,316,000	789,200	
Other . . .									
TOTAL . . .	63,049,652	2,543,813	65,593,465	56,997,800	6,252,500	63,250,300	57,499,500	6,942,700	64,442,200
NET . . .			499,437			0			51,200
Secretary of State's Bills drawn . . .	...	32,907,196	32,907,196	...	(a) 15,814,000	15,814,000	...	18,500,000	18,500,000
TOTAL RECEIPTS . . .	183,203,404	42,776,841		173,261,200	40,044,700		175,522,000	35,207,500	
Opening Balance . . .	11,781,457	8,436,519		10,328,237	5,606,812		12,640,237	5,115,012	
GRAND TOTAL . . .	194,984,861	51,213,360		183,589,437	45,651,512		188,162,237	40,322,512	

(a) In addition to £530,000 for remittance of the Gold Standard Reserve.

M. BHATTACHARYA,  
Deputy Comptroller General.

## Government of India, in India and in England—continued.

	ACCOUNTS, 1906-1907.			REVISED ESTIMATE, 1907-1908.			BUDGET ESTIMATE, 1908-1909.		
	India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
	£	£	£	£	£	£	£	£	£
Brought forward	101,953,365	27,800,926		98,794,300	31,355,300		96,962,000	31,110,600	
Loans and Advances by Imperial Government	340,755	...	340,755	130,000	...	130,000	415,700	...	415,700
NET			4,251			0			171,400
Loans and Advances by Provincial Governments	1,192,084	...	1,192,084	2,511,300	...	2,511,300	1,657,300	...	1,657,300
NET			581,430			1,827,000			35,800
Capital Account of Local Boards	62,648	...	62,648	36,000	...	36,000	...	...	0
Remittances—									
Inland Money Orders	25,769,126	...		27,353,300	...		29,000,000	...	
Other Local Remittances	2,901	...		339,700	...		344,700	...	
Other Departmental Accounts	364,007	...		830,500	...		294,400	...	
Net payments into Civil Treasuries by—									
Post Office	608,889	...		590,300	...		409,500	...	
Guaranteed Railways	603,042	...		370,600	...		...	...	
Public Works	2,954,778	...		4,621,900	...		7,176,300	...	
Net Issues from Civil Treasuries to—									
Telegraph	152,234	...		166,100	...		166,100	...	
Marine	178,971	...		212,100	...		226,700	...	
Military	12,987,427	...		13,116,700	...		13,510,900	...	
Remittance Account between England and India—									
Transfers through Paper Currency Reserve	2,600,000	2,775,000		3,500,000	925,000		1,500,000	...	
Purchase of Silver	4,277	12,370,929		...	4,516,300		...	...	
Railway transactions	437	2,133,164		1,901,300	3,225,000		4,653,500	5,060,900	
Other	1,062,317	526,529		1,257,500	514,900		1,656,000	392,000	
TOTAL	47,288,406	17,805,622	65,094,028	54,260,000	9,181,200	63,441,200	58,938,100	5,452,900	64,391,000
NET			0			190,900			0
Secretary of State's Bills paid	33,819,366	...	33,819,366	(a) 15,217,600	...	15,217,600	17,989,000	...	17,989,000
TOTAL DISBURSEMENTS	184,656,624	43,606,548		170,949,200	40,536,500		175,962,100	36,563,500	
Closing Balance	10,328,237	5,606,812		12,640,237	5,115,012		12,200,137	3,759,012	
GRAND TOTAL	194,984,861	51,213,360		183,589,437	45,651,512		188,162,237	40,322,512	

(a) In addition to £530,000 for payment from the Gold Standard Reserve.

O. T. BARROW,  
Comptroller General.J. S. MESTON,  
Secretary to the Government of India.



**D.—Account of Provincial Savings charged to Revenue, and held at the disposal of Provincial Governments under their Provincial Settlements.**

**Provincial Balances.**

	Central Provinces and Berar.	Burma.	Eastern Bengal and Assam.	Bengal.	United Provinces of Agra and Oudh.	Punjab.	Madras.	Bombay.	TOTAL.	Equivalent in £ at Rs 15 = £1.
	R	R	R	R	R	R	R	R	R	£
<b>Accounts, 1906-1907.</b>										
Balance at end of 1905-1906	40,35,120	42,92,149	63,50,164	1,12,61,898	47,91,467	60,67,740	88,09,531	80,66,214	5,36,74,283	3,578,285
Added in 1906-1907	17,52,134	18,90,516	...	...	7,95,747	...	12,17,745	17,56,954	74,13,096	494,206
Spent in 1906-1907	...	...	1,98,541	18,77,455	...	6,53,482	...	...	27,29,478	181,964
Balance at end of 1906-1907	57,87,254	61,82,665	61,51,623	93,84,443	55,87,214	54,14,258	1,00,27,276	98,23,168	5,83,57,901	3,850,527
<b>Revised Estimate, 1907-1908.</b>										
Balance at end of 1906-1907	57,87,254	61,82,665	61,51,623	93,84,443	55,87,214	54,14,258	1,00,27,276	98,23,168	5,83,57,901	3,850,527
Added in 1907-1908	...	...	...	...	...	...	...	...	...	...
Spent in 1907-1908	8,34,000	30,95,000	21,57,000	22,52,000	35,89,000	19,44,000	2,51,000	12,84,000	1,54,06,000	1,027,000
Balance at end of 1907-1908	49,53,254	30,87,665	39,94,623	71,32,443	19,98,214	34,70,258	97,76,276	85,39,168	4,29,51,901	2,863,527
<b>Budget Estimate, 1908-1909.</b>										
Balance at end of 1907-1908 (including balances of absorbed Funds)	49,53,254	30,87,665	39,94,623	71,32,443	19,98,214	34,70,258	97,76,276	85,39,168	4,29,51,901	2,863,527
Added in 1908-1909	...	...	...	...	...	2,47,000	10,20,000	...	12,67,000	84,500
Spent in 1908-1909	16,37,000	18,88,000	23,67,000	7,42,000	20,00,000	...	...	5,09,000	91,43,000	609,600
Balance at end of 1908-1909	33,23,796	11,99,665	16,32,215	63,90,589	132	37,62,712	1,07,96,276	80,76,280	3,97,81,665	2,345,478

M. BHATTACHARYA,  
Deputy Comptroller General.

O. T. BARROW,  
Comptroller General.

J. S. MESTON,  
Secretary to the Government of India.

PORT WILLIAM,  
FINANCE DEPARTMENT;  
March 20, 1908.

# E.—Abstract Statement of the Receipts and Disbursements of the Government of India, in India and in England.

REVENUE AND EXPENDITURE.		Accounts, 1906-1907.					Revised Estimate, 1907-1908.		Budget Estimate, 1908-1909.	
		Revenue.	Expenditure.		Net Receipts.	Net Charges.	Net Receipts.	Net Charges.	Net Receipts.	Net Charges.
			Refunds and Assignments.	Cost of Collection and Production.						
<b>Revenue Heads.</b>		£	£	£	£	£	£	£	£	£
Land Revenue (excluding that due to Irrigation)		19,793,791	726,959	3,353,922	15,712,910		14,258,700		15,649,900	
Opium		5,060,528	3,403	1,913,292	3,743,773		3,556,100		3,351,700	
Salt		4,362,706	267,533	364,489	3,730,684		2,702,200		2,789,400	
Stamps		4,029,908	44,202	186,260	3,799,440		3,993,000		4,102,000	
Excise		5,898,219	62,757	274,609	5,560,853		5,837,400		5,940,900	
Provincial Rates		510,671	1,886	4,419	510,366		517,300		525,500	
Customs		4,851,692	119,193	400,184	4,032,315		4,651,500		4,672,800	
Assessed Taxes		1,423,787	7,460	23,828	1,392,499		1,450,400		1,488,300	
Forest		1,768,911	5,284	948,866	814,761		751,400		790,400	
Registration		379,736	845	199,431	179,460		199,900		210,300	
Tributes		600,986	200,230	...	400,756		360,300		422,600	
<b>Total</b>		48,786,935	1,439,812	7,469,306	39,877,817		38,278,200		39,944,000	
Total deduction from Revenue			8,909,118							
<b>Expenditure Heads.</b>										
Interest		972,193	1,015,884							
Post Office		1,751,146	1,602,933		948,213	943,691	818,500		720,200	
Telegraph		953,006	1,126,205				116,400		96,500	
Railways		12,983,823	10,670,150		2,307,673	173,199	86,400		56,700	
Irrigation		3,532,917	2,736,761		796,150		1,928,100		2,406,500	
Civil works, &c.		287,863	4,359,552				614,600		722,500	
Mint		419,498	166,898		252,600	4,071,689	4,425,000		4,209,300	
Civil Departments		1,100,829	12,646,358				272,500		124,400	
Superannuation		191,887	2,947,759			11,545,539	11,941,800		12,896,700	
Exchange		190,022	...		190,022	2,755,872	2,787,100		2,863,800	
Miscellaneous		478,947	436,523		42,424		60,000		81,300	
Other heads		787,45	1,122,967				214,900		...	
Famine Relief		...	317,458			1,044,222	1,232,000		1,150,600	
Other heads		...	692,285			317,458	516,000		880,500	
Army { Effective		1,095,514	16,557,541		15,462,027	692,285	666,000		650,700	
Non-effective		122,055	3,100,304		2,978,249		14,740,700		15,041,300	
Marine		148,175	602,368				3,005,700		3,050,000	
Military works		50,999	1,127,515		514,193		431,800		394,500	
Special Defences (1902)		...	138,358		1,076,516		1,077,500		1,142,500	
<b>Total</b>		73,144,554	71,242,937		1,901,617		118,200		109,400	
Surplus			312,242				791,600		46,400	
Deficit			...			312,242				
<b>Total</b>		73,144,554	71,555,179		1,589,375		1,027,000		525,100	
Surplus										
Railway and Irrigation Capital not charged to Revenue :—					1,589,375		235,400		571,300	
Capital raised through Companies towards outlay on State Railways					...		1,895,900		3,900,000	
Profits on Rupee coinage appropriated for Railway Construction					...		1,127,000		666,700	
Capital raised and deposited by Railway Companies (net)					...		352,100		1,013,900	
Outlay on Irrigation Works					254,440		866,700		1,000,000	
Outlay on State Railways					797,627		8,253,900		8,555,100	
Outlay of Railway Companies (net)					7,915,041		1,833,500		2,401,800	
Capital involved in Redemption of Railway Liabilities					1,706,953		2,144,800		...	
Permanent Debt					4,166,102		10,846,800		1,795,600	
Temporary Debt					...		1,000,000		500,000	
Unfunded Debt					737,317		513,400		453,500	
Loans and Advances by Imperial Government					...		411,800		171,400	
Loans and Advances by Provincial Governments					4,251		1,700		35,800	
Capital Account of Local Boards					1,587					
Deposits and Advances					955,167		53,500		35,400	
Remittances					499,437		190,900			
Secretary of State's Bills drawn					32,907,196		15,814,000		18,500,000	
Secretary of State's Bills paid					...		15,217,600		17,989,000	
Opening Balance					40,856,181		32,198,100		27,452,400	
Closing Balance					20,217,976		15,935,049		17,755,249	
<b>Total</b>					61,074,157		48,133,149		45,207,649	

M. BHATTACHARYA,  
Deputy Comptroller General.

O. T. BARROW,  
Comptroller General.

J. S. MESTON,  
Secretary to the Government of India.

FORT WILLIAM,  
FINANCE DEPARTMENT:  
March 20, 1908.

## APPENDIX II.

## Memorandum by the Joint Secretary, Military Finance, on Military expenditure in the years 1907-1908 and 1908-1909.

This memorandum is concerned with the expenditure both Special and Ordinary incurred in England and India under the four Budget heads "46—Army," "46A—Marine," "47—Military Works," and "47A—Special Defences."

## 2. Special expenditure consists of outlay on—

(1) Measures connected with Lord Kitchener's scheme for the Reorganisation and Redistribution of the Army.

(2) Other special measures for the improvement of military administration which had been initiated prior to the year 1904-1905. In this case the expenditure on such measures is treated as Special only to the extent by which it exceeds the budget provision made in 1904-1905.

(3) All expenditure connected with the scheme for the re-armament and improvement of coast and frontier defences.

(4) All other new measures which add appreciably to military expenditure. If the maximum cost of such a new measure, adding the full amount of recurring expenditure in any one year to the initial outlay, exceeds Rs 20,000 (or Rs 50,000 in the case of buildings), the cost is debited to the grant for Special expenditure.

The balance of military expenditure outside special outlay of these descriptions is classed as Ordinary.

## 1.—REVISED ESTIMATE, 1907-1908.

## A.—SPECIAL EXPENDITURE.

3. The following table shows the provision for Special expenditure in the Budget of the current year and the probable expenditure of the year as now estimated:—

	Budget. 1907-1908.		Revised Estimate, 1907-1908.		Budget minus Revised.	Special Expenditure. Budget and Revised compared.
	R	£	R	£		
Army—						
Home	18,28,000	121,800	12,99,000	86,600		
India	1,55,56,000	1,037,100	1,09,80,000	732,000		
Total	1,73,84,000	1,158,900	1,22,79,000	818,600	340,300	
Marine—						
Home	10,78,000	71,900	6,14,000	40,900		
India	2,23,000	14,900	2,62,000	17,400		
Total	13,01,000	86,800	8,76,000	58,300	28,500	
Military Works—						
Home	88,80,000	592,000	2,60,000	17,300		
India	88,80,000	592,000	67,46,000	449,800		
Total	88,80,000	592,000	70,06,000	467,100	124,900	
Special Defences—						
Home	3,00,000	20,000	3,38,000	22,500		
India	18,85,000	125,700	14,35,000	95,700		
Total	21,85,000	145,700	17,73,000	118,200	27,500	
Total under all heads—						
Home	32,06,000	213,700	25,11,000	167,300		
India	2,65,44,000	1,769,700	1,94,23,000	1,294,900		
GRAND TOTAL	2,97,50,000	1,983,400	2,19,34,000	1,462,200	521,200	



1907-1908.

Special  
Expenditure  
—(contd.)Amount of Special  
grant.Allocation of  
lapse :—(i) Special  
Defences.

(ii) Marine.

(iii) Military  
Works.

(iv) Army.

4. The Special grant was reduced in 1907-1908 from  $3\frac{1}{4}$  crores (£2,166,700) the amount which it was originally intended to provide annually for the financing of the schemes of Reorganisation and Redistribution and other measures involving special expenditure, to 250 lakhs (£1,666,700) supplemented by an addition of  $47\frac{1}{2}$  lakhs (£316,700) on account of large lapses which had occurred in the previous year. The amount which will be spent during the current year is now estimated at 219½ lakhs (£1,462,200) or a little over 78 lakhs (£521,200) less than the provision made in the Budget.

5. The whole of this lapse with the exception of about 7 lakhs (£46,400) has occurred in India. It includes under *Special Defences* a saving of 4 lakhs (£27,500) due to the postponement of work pending the reconsideration of certain questions relating to the armament of the sea-ports. A lapse of  $4\frac{1}{2}$  lakhs (£28,500) occurred under *Marine*, owing to the suspension of the construction of the *Irrawaddy*, and to part payment for the new vessel to replace the *Investigator* having been made in England at the end of 1906-1907, instead of in the current year.

6. The decrease under *Military Works* amounted to 18½ lakhs (£124,900), and was almost entirely due to delay in initiating a number of measures forming part of the Redistribution scheme: particularly those relating to Quetta and Nowshera, and to the provision of accommodation for Artillery officers and units, the construction of which was deferred in consequence of the delay in proceeding with the schemes mentioned in the next paragraph.

7. The decrease under *Army* amounted to 51 lakhs (£340,300), and was mainly due to smaller expenditure than had been anticipated on the following measures :—

(1) Reorganisation of Horse and Field Batteries and Ammunition Columns. As explained in the Memorandum on Military Expenditure attached to the Financial Statement for 1907-1908, this scheme was modified on the advice of the Army Council. The details have only been recently settled, and meanwhile it has been necessary to defer a portion of the intended expenditure.

(2) Rearmament of Horse and Field Artillery. The short expenditure on this measure was partly due to the output of the Ordnance Factories being less than was anticipated.

(3) Conversion of two bullock draught Heavy Batteries into fully horsed Batteries.

Progress with this measure has been delayed with reference to questions of armament and accommodation.

(4) Creation of two additional Batteries of Native Mountain Artillery. There has been unanticipated delay in the supply of guns and equipment from Home.

(5) Increase of Reserves of Artillery and Small Arms Ammunition, and of Rifles.

(6) Construction of lines for Native Troops and purchase of land for this purpose.

This decrease is mainly due to the postponement of certain Redistribution measures to which reference has already been made.

(7) Formation of a Native Cavalry Regiment from the Deoli and Erinpura Squadrons.

Special measures  
undertaken :—  
(i) By re-  
allotment.

8. On the other hand, the failure to work up to the original provision for these and other measures has made it possible to allot funds to other projects, including the purchase of rifles from England, the construction of accommodation for an additional battalion of British Infantry and for two additional Gurkha battalions at Quetta, and for an additional battalion of British Infantry and for Royal Artillery at Jubbulpore, and also the improvement of the water-supply at Lahore Cantonment and Chakrata, and repairs to the coast defences at Manora which were severely damaged by a cyclonic storm.

(ii) From Budget  
provision.

9. The funds provided in the Budget for Special expenditure in the current year were applied in the first place to meeting the recurring outlay on measures undertaken in previous years. Rupees 17½ lakhs (£118,200) have been expended in the prosecution of the scheme for the improvement and rearmament of coast defences. Nearly 50 lakhs (£332,600) were spent on Military Works measures appertaining to Reorganisation and Redistribution, including the construction of buildings at Quetta, Nowshera and Jubbulpore, and about 20 lakhs

(£134,500) were expended on other works chargeable to the Special grant. Under Marine the principal item was the payment of  $4\frac{1}{2}$  lakhs (£30,000) for the new vessel to replace the *Investigator*. The expenditure under Army enabled the scheme for increasing the number of the officers of the Native Army by 350 to be completed; new and more favourable Pension Rules were introduced for the Native Army; the reorganisation of the Staff and Establishments of Mountain Batteries was taken in hand; and progress was made with a number of the measures mentioned in paragraph 7 above, though not to the full extent anticipated in the Budget.

10. Thus against a total provision of 297.50 lakhs (£1,983,400), Special expenditure to the extent of 219.34 lakhs (£1,462,200) is likely to be incurred in the current year; the difference is made up of 51.05 lakhs (£340,300) under Army, 4.25 lakhs (£28,500) under Marine, 18.74 lakhs (£124,900) under Military Works and 4.12 lakhs (£27,500) under Special Defences. With the exception of 7 lakhs (£46,400), the whole of the lapse has occurred in India, the cause, as already stated, being the postponement of Schedule measures or inability to carry them out to the extent anticipated.

### B.—ORDINARY EXPENDITURE.

11. The following table compares the provision for Ordinary expenditure in the Budget of the current year and the probable expenditure as now estimated:—

	Budget, 1907-1908.		Revised Estimate, 1907-1908.		Saving on Budget (+), Excess over Budget (—). £	1907-1908. Ordinary Expenditure. Budget and Revised compared.
	R	£	R	£		
Army—						
Home	6,95,33,000	4,635,600	6,88,56,000	4,590,400		
India	20,33,47,000	13,556,400	20,01,84,000	13,345,600		
Total	27,28,80,000	18,192,000	26,90,40,000	17,936,000	+ 256,000	
Marine—						
Home	31,73,000	211,500	34,00,000	226,700		
India	33,76,000	225,100	34,27,000	228,500		
Total	65,49,000	436,600	68,27,000	455,200	—18,600	
Military Works—						
Home	4,05,000	27,000	7,53,000	50,200		
India	96,02,000	640,100	92,54,000	616,900		
Total	1,00,07,000	667,100	1,00,07,000	667,100	Nil	
Total under all heads—						
Home	7,31,11,000	4,874,100	7,30,09,000	4,867,300		
India	21,63,25,000	14,421,600	21,28,65,000	14,191,000		
GRAND TOTAL	28,94,36,000	19,295,700	28,58,74,000	19,058,300	+ 237,400	

12. Marine charges are about  $2\frac{1}{2}$  lakhs (£18,600) in excess of the Budget owing mainly to an increase of  $2\frac{1}{2}$  lakhs in Home outlay on stores.

13. Ordinary Military Works expenditure is met from a fixed grant which is expected to be fully spent.

14. The Revised Estimate under Army shows an improvement of 38.40 lakhs (£256,000) of which 6.77 lakhs (£45,200) occurred in England and 31.63 lakhs (£210,800) in India. The decrease under Home expenditure includes a large diminution (£71,100) in the expected outlay on stores; a reduction in payments due to the War Office owing to the early adjustment of advances made on behalf of India; and a decrease in the cost of the Indian Trooping Service: partly counterbalanced by an increase in the expenditure on furlough allowances, and by the transfer from the Indian to the Home account of certain charges for the purchase of mules.

1907-1908.

Ordinary Expenditure.

Cause of excess or saving—contd.

(iii) (b) Army India.

15. The improvement of 31.63 lakhs (£210,800) in the Indian expenditure is partly nominal, as beside the saving arising from the transfer already mentioned, there is a reduction of 5½ lakhs (£36,700), counterbalanced by a corresponding diminution of receipts, in connection with the new arrangements for the supply of malt liquor, which under the system introduced on the 1st January 1908, the soldier will obtain direct from the contractors. There are also large fluctuations, including savings of about 9 lakhs (£60,000) due to a temporary shortage in the strength of British and Native troops, of 6½ lakhs (£43,300) arising from the absence of officers on leave, and of 8½ lakhs (£56,700) in rail and other transport charges. Certain economies, particularly those connected with the reorganisation of the Supply and Transport Corps and the reduction of the Army Bearer Corps, also contribute to the total improvement.

16. The saving would have been much larger but for additional expenditure on the feeding of the army, amounting to about 12½ lakhs (£85,000), which resulted from the prevailing high prices, and the expenditure on the Bazar Valley Field Force, which is estimated at 7½ lakhs (£50,000) to be brought to account within the current year, beside 1 lakh (£6,700) of arrear charges to come forward in 1908-1909.

Summary.

17. The total Ordinary expenditure under all heads shows a decrease of over 35½ lakhs (£237,400), the result of an increase of 2½ lakhs (£18,600) under *Marine* and an improvement of about 38½ lakhs (£256,000) under *Army*. As will be seen from the foregoing explanations the principal causes of this improvement are the reduction in the demand for stores from Home, savings due to shortage in the strength of troops and absence of officers, and various economies, permanent or temporary, the total decrease arising from these causes being partly counterbalanced by extraordinary expenditure on feeding charges and Special Services.

### C.—TOTAL MILITARY EXPENDITURE, ORDINARY AND SPECIAL

1907-1908.

Total Expenditure—Ordinary and Special.

18. The following statement compares the total Military expenditure, i.e., Ordinary and Special taken together, as shown in the Budget and Revised Estimates of the current year:—

	Budget, 1907-1908.		Revised Estimate, 1907-1908.	
	R	£	R	£
<b>Army—</b>				
Home . . . . .	7,13,61,000	4,757,400	7,01,55,000	4,677,000
India . . . . .	21,89,03,000	14,593,500	21,11,64,000	14,077,600
<b>Total</b>	<b>29,02,64,000</b>	<b>19,350,900</b>	<b>28,13,19,000</b>	<b>18,754,600</b>
<b>Marine—</b>				
Home . . . . .	42,51,000	283,400	40,14,000	267,600
India . . . . .	35,99,000	240,000	36,89,000	245,900
<b>Total</b>	<b>78,50,000</b>	<b>523,400</b>	<b>77,03,000</b>	<b>513,500</b>
<b>Military Works—</b>				
Home . . . . .	4,05,000	27,000	10,13,000	67,500
India . . . . .	1,84,82,000	1,232,100	1,60,00,000	1,066,700
<b>Total</b>	<b>1,88,87,000</b>	<b>1,259,100</b>	<b>1,70,13,000</b>	<b>1,134,200</b>
<b>Special Defences—</b>				
Home . . . . .	3,00,000	20,000	3,38,000	22,500
India . . . . .	18,85,000	125,700	14,35,000	95,700
<b>Total</b>	<b>21,85,000</b>	<b>145,700</b>	<b>17,73,000</b>	<b>118,200</b>
<b>Total under all heads—</b>				
Home . . . . .	7,63,17,000	5,087,800	7,55,20,000	5,034,600
India . . . . .	24,28,69,000	16,191,300	23,22,88,000	15,485,900
<b>GRAND TOTAL</b>	<b>31,91,86,000</b>	<b>21,279,100</b>	<b>30,78,08,000</b>	<b>20,520,500</b>



19. The Revised Estimate shows a decrease of 113½ lakhs (£758,600) made up of a lapse of over 78 lakhs under Special expenditure and a saving of over 35½ lakhs in Ordinary charges, the reasons for which have been explained above.

#### D.—MILITARY RECEIPTS.

20. Certain receipts are credited under Army, Military Works, and Marine. These arise mainly from payments by His Majesty's Government against charges incurred on their account, and rents of quarters, sales of stores, and recoveries on certain issues to soldiers, such as dairy produce, rum, and in certain cases clothing.

21. The following table shows the Budget and the Revised Estimates of receipts in 1907-1908:—

	Budget, 1907-1908.		Revised Estimate, 1907-1908.	
	R	£	R	£
Army . . . . .	1,59,57,000	1,063,800	1,51,22,000	1,008,200
Marine . . . . .	10,53,000	70,200	12,26,000	81,700
Military Works . . . . .	7,32,000	48,800	8,50,000	56,700
Total . . . . .	1,77,42,000	1,182,800	1,71,98,000	1,146,600

22. The decrease of 5.44 lakhs (£36,200) in total receipts is mainly due to the change in the system of supplying malt liquor already referred to.

#### E.—NET MILITARY EXPENDITURE.

23. Deducting the receipts from the gross expenditure, the net Military expenditure for 1907-1908 was taken at R 39,14,44,000 (£20,096,300) in the Budget, and is now estimated at R29,06,10,000 (£19,373,900).

#### BUDGET ESTIMATE, 1908-1909.

##### A.—SPECIAL EXPENDITURE.

24. The following tables compare the Budget provision of 1908-1909 with the Budget and Revised Estimates for 1907-1908:—

		Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.	1908-1909. Special Expenditure. Budget 1908-1909 compared with Budget and Revised 1907-1908.
		R	R	R	
Rupee figures.	Army—				
	Home . . . . .	18,28,000	12,99,000	9,88,000	
	India . . . . .	1,55,56,000	1,09,80,000	1,39,60,000	
	Total . . . . .	1,73,84,000	1,22,79,000	1,49,48,000	
	Marine—				
	Home . . . . .	10,78,000	6,14,000	1,55,000	
	India . . . . .	2,23,000	2,62,000	2,74,000	
	Total . . . . .	13,01,000	8,76,000	4,29,000	
	Military Works—				
	Home . . . . .	...	2,60,000	...	
	India . . . . .	88,80,000	67,46,000	79,81,000	
	Total . . . . .	88,80,000	70,06,000	79,81,000	
	Special Defences—				
	Home . . . . .	3,00,000	3,38,000	11,87,000	
	India . . . . .	18,85,000	14,35,000	4,55,000	
	Total . . . . .	21,85,000	17,73,000	16,42,000	
	Total under all heads—				
	Home . . . . .	32,06,000	25,11,000	23,30,000	
	India . . . . .	2,65,44,000	1,94,23,000	2,26,70,000	
	GRAND TOTAL . . . . .	2,97,50,000	2,19,34,000	2,50,00,000	

1908-1909.  
Special Expendi-  
ture—(contd.)

		Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.
		£	£	£
Sterling figures.	Army—			
	Home India	121,800	86,600	65,800
		1,037,100	732,000	930,700
	Total	1,158,900	818,600	996,500
	Marine—			
	Home India	71,900	40,900	10,400
		14,900	17,400	18,300
	Total	86,800	58,300	28,700
	Military Works—			
	Home India	592,000	17,300	532,100
		592,000	449,800	532,100
	Total	592,000	467,100	532,100
	Special Defences—			
	Home India	20,000	22,500	79,100
		125,700	95,700	30,300
	Total	145,700	118,200	109,400
	Total under all heads—			
	Home India	213,700	167,300	155,300
		1,769,700	1,294,900	1,511,400
	GRAND TOTAL	1,983,400	1,462,200	1,666,700

Amount of Special  
Grant.

Special measures  
to be undertaken.

25. For the coming year the Special grant has again been restricted to 250 lakhs (£1,666,700), and in view of the general financial situation no addition has been made on account of the heavy lapse accruing in the current year. Recurring expenditure on account of measures carried out between 1904-1905 and 1907-1908 absorbs 98 lakhs (£653,300) out of the total grant, and the sum available for new expenditure is thus restricted to 152 lakhs (£1,013,400). The bulk of this sum is required for carrying on measures already in progress. These include works connected with Special Defences and the Redistribution Scheme, and also, among others, the following measures the cost of which is chargeable to Army:—

- (1) The addition of two batteries of Native Mountain Artillery.
- (2) Increase in the reserve of rifles.
- (3) Reorganisation of Horse and Field Batteries and ammunition columns.
- (4) Re-armament of Horse and Field Artillery.
- (5) Provision of lines for native troops and purchase of land for this purpose.
- (6) Increase to the Native Army Reserve.

The usual provision has been made for new Military works of an ordinary character but costing more than Rs 50,000 (£3,300) in each case; and funds have also been allotted for a few new measures of minor importance, or are held in reserve for others which are still under consideration.

## B.—ORDINARY EXPENDITURE.

26. The following statements compare the Budget provision for 1908-1909 with the Budget and Revised Estimates of 1907-1908.

	Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.	1908-1909. Ordinary Expenditure.
	R	R	R	Budget, 1908-1909 compared with Budget and Revised, 1907-1908.
<b>Army—</b>				
Home	6,95,33,000	6,88,56,000	6,79,99,000	
India	20,33,47,000	20,01,84,000	20,16,41,000	
Total	27,28,80,000	26,90,40,000	26,96,40,000	
<b>Marine—</b>				
Home	31,73,000	34,00,000	32,46,000	
India	33,76,000	34,27,000	34,23,000	
Total	65,49,000	68,27,000	66,69,000	
<b>Military Works—</b>				
Home	4,05,000	7,53,000	5,42,000	
India	96,02,000	92,54,000	94,65,000	
Total	1,00,07,000	1,00,07,000	1,00,07,000	
<b>Total under all heads—</b>				
Home	7,31,11,000	7,30,09,000	7,17,87,000	
India	21,63,25,000	21,28,65,000	21,45,29,000	
GRAND TOTAL	28,94,36,000	28,58,74,000	28,63,16,000	

	Sterling figures		
	£	£	£
<b>Army—</b>			
Home	4,635,600	4,590,400	4,533,300
India	13,556,400	13,345,600	13,442,700
Total	18,192,000	17,936,000	17,976,000
<b>Marine—</b>			
Home	211,500	226,700	216,400
India	225,100	228,500	228,200
Total	436,600	455,200	444,600
<b>Military Works—</b>			
Home	27,000	50,200	36,100
India	640,100	616,900	631,000
Total	667,100	667,100	667,100
<b>Total under all heads—</b>			
Home	4,874,100	4,867,300	4,785,800
India	14,421,600	14,191,000	14,301,900
GRAND TOTAL	19,295,700	19,058,300	19,087,700

Causes of excess or decrease as compared with Budget 1907-1908 :—  
 (i) Marine.  
 (ii) Military Works.  
 (iii) (a) Army—Home.

27. As compared with the current year's Budget, *Marine* charges show a small increase of about 1½ lakhs (£8,000). The *Military Works* fixed grant stands as before at about Rs. 1 crore.

28. *Army* expenditure shows a decrease of 17 lakhs (£113,700) in India and about 15½ lakhs (£102,300) in England, or a total of about 32½ lakhs (£216,000) in all. The improvement as regards Home expenditure is mainly due to a reduction of £130,000 in the provision for stores, the diminution in demands from India being mainly under Ordnance.

(iii) (b) Army—  
India.

29. The provision for Ordinary expenditure in India includes an addition of 32½ lakhs (£215,000) to meet increased charges on account of feeding. On the other hand, there is a nominal reduction of 23 lakhs (£153,700) in consequence of the disappearance from the accounts of the malt liquor charges (together with the corresponding receipts) owing to the change of system already explained. But for this special expenditure and nominal saving, the provision for Ordinary expenditure in India would have been 26½ lakhs (£175,400) less than that made in 1907-1908. This is in some measure attributable to economies such as those already mentioned in connection with the Supply and Transport Corps and the Army Bearer Corps. A further improvement is expected with regard to railway charges in view of the recent revision of the system of rates. The charges on account of the Aden Delimitation Commission now cease, and a reduction of 3½ lakhs (£23,300) is anticipated in connection with the Tibet Mission, owing to the withdrawal of the bulk of the troops.

Summary.

30. The total Ordinary Military expenditure for the coming year is expected to fall below the provision made for the current year by 31½ lakhs (£208,000) and approximates closely to the Revised Estimate.

## C.—TOTAL EXPENDITURE, ORDINARY AND SPECIAL.

1908-1909.  
Total Expenditure  
—Ordinary and  
Special.

31. The following tables compare the total Military expenditure under the various heads, as provided in the Budget and Revised Estimates of the current year and in the Budget for 1908-1909 :—

		Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.
		R	R	R
Rupee figures.	Army—			
	Home	7,13,61,000	7,01,55,000	6,89,87,000
	India	21,89,03,000	21,11,64,000	21,56,01,000
	Total	29,02,64,000	28,13,19,000	28,45,88,000
	Marine—			
	Home	42,51,000	40,14,000	34,01,000
	India	35,90,000	36,89,000	36,97,000
	Total	78,50,000	77,03,000	70,98,000
	Military Works—			
	Home	4,05,000	10,13,000	5,42,000
	India	1,84,82,000	1,60,00,000	1,74,46,000
	Total	1,88,87,000	1,70,13,000	1,79,88,000
	Special Defences—			
	Home	3,00,000	3,38,000	11,87,000
	India	18,85,000	14,35,000	4,55,000
	Total	21,85,000	17,73,000	16,42,000
	Total under all heads—			
	Home	7,63,17,000	7,55,20,000	7,41,17,000
	India	24,28,69,000	23,22,88,000	23,71,99,000
	GRAND TOTAL	31,91,86,000	30,78,08,000	31,13,16,000



		Budget, 1907-1908.	Revised Estimate 1907-1908.	Budget, 1908-1909.	1908-1909. Total Expenditure— Ordinary and Special—contd.
		£	£	£	
Sterling figures.	Army—				
	Home	4,757,400	4,677,000	4,599,100	
	India	14,593,500	14,077,600	14,373,400	
	Total	19,350,900	18,754,600	18,972,500	
	Marine—				
	Home	283,400	267,600	226,800	
	India	240,000	245,900	246,500	
	Total	523,400	513,500	473,300	
	Military Works—				
	Home	27,000	67,500	36,100	
	India	1,232,100	1,066,700	1,163,100	
	Total	1,259,100	1,134,200	1,199,200	
	Special Defences—				
	Home	20,000	22,500	79,100	
	India	125,700	95,700	30,300	
	Total	145,700	118,200	109,400	
	Total under all heads—				
	Home	5,087,800	5,034,600	4,941,100	
	India	16,191,300	15,485,900	15,813,300	
	GRAND TOTAL	21,279,100	20,520,500	20,754,400	

32. The Estimate for 1908-1909 under the four Military heads thus shews a total decrease of 78½ lakhs (£524,700) as compared with the Budget of 1907-1908, of which 47½ lakhs (£316,700) is due to the restricted scale of Special expenditure, and a decrease of 31½ lakhs (£208,000) occurs under Ordinary. *Budget 1908-1909 compared with Budget 1907-1908.*

33. As compared with the probable actual outlay in the current year, the Budget Estimate for 1908-1909 provides for an increase of 35 lakhs (£233,900). This is mainly due to the heavy lapse on Schedule expenditure in 1907-1908. The estimate for Ordinary charges exceeds the probable expenditure of the current year by only 4½ lakhs (£29,400). *Budget 1908-1909 compared with Revised 1907-1908.*

34. The standard of expenditure now attained may also be compared with the Budget Estimate for 1904-1905, which was framed a few months before the formulation of the Reorganisation and Redistribution schemes. Notwithstanding the temporary expansion of feeding charges owing to scarcity by £85,000 during 1907-1908, and the additional expenditure of £215,000 anticipated from the same cause in the coming year, the aggregate military expenditure of 1907-1908 indicates an improvement of £471,000 on the provision made in 1904-1905, and that of 1908-1909 an improvement of £237,000. An analysis of the latter figure shews that it is made up of the following items:— *Revised 1907-1908 and Budget 1908-1909 compared with Budget 1904-1905.*

- (1) A reduction of about £1 million in the provision for new expenditure on special measures.
- (2) An increase of about £¾ million, representing the recurring cost of special measures brought into effect since the system of a Special grant was introduced in the course of 1904-1905.
- (3) An increase of about £90,000 in Ordinary expenditure.

35. As regards the first item, it may be noted that for some years previous to 1904-1905 it was the practice to set aside large sums for Special measures, the average provision for new Special expenditure in the three years 1901-1902 to 1903-1904, including allotments from war savings, being £1½ millions a year. In the Budget of 1904-1905 this was raised to £2 millions. As already mentioned, the provision for new expenditure included in the Special grant of 250 lakhs (£1½ millions) for 1908-1909 is half this amount.

Revised 1907-1908  
and Budget  
1908-1909 compared  
with Budget  
1904-1905 contd.

36. The second item represents about half the ultimate addition to permanent expenditure which will be attained when the schemes alluded to in clauses (1), (2) and (3) of the second paragraph of this memorandum have been completed.

37. The figure given against the third item somewhat understates the growth of Ordinary expenditure in the usual sense, as it is reduced by the fact that the Budget provision for 1904-1905 included about £½ million for expenditure on Special Services. Excluding this, and also the temporary addition to feeding charges in 1908-1909, the growth of Ordinary expenditure in the four years is somewhat less than £½ million.

#### D.—MILITARY RECEIPTS.

1908-1909.  
Receipts.

38. The following statements compare the receipts taken in the Budget of 1908-1909 with those of the Budget and Revised Estimates of the current year :—

	Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.
	R	R	R
Army . . . . .	1,59,57,000	1,51,22,000	1,32,18,000
Marine . . . . .	10,53,000	12,26,000	11,82,000
Military Works . . . . .	7,32,000	8,50,000	8,50,000
<b>TOTAL</b>	<b>1,77,42,000</b>	<b>1,71,98,000</b>	<b>1,52,50,000</b>
	£	£	£
Army . . . . .	1,063,800	1,008,200	881,200
Marine . . . . .	70,200	81,700	78,800
Military Works . . . . .	48,800	56,700	56,700
<b>TOTAL</b>	<b>1,182,800</b>	<b>1,146,600</b>	<b>1,016,700</b>

39. As compared with the current year's Budget, the only noticeable variation is the decrease of over 27 lakhs (£182,600) under *Army* due mainly to the disappearance of malt liquor receipts amounting to 23 lakhs (£153,300).

#### E.—NET MILITARY EXPENDITURE.

1908-1909.  
Net Expenditure.

40. The following figures compare the Estimate of aggregate net Military expenditure under all heads for 1908-1909 with the Budget and Revised Estimates for 1907-1908 :—

	Budget, 1907-1908.	Revised Estimate, 1907-1908.	Budget, 1908-1909.
	R	R	R
Gross expenditure . . . . .	31,91,86,000	30,78,08,000	31,13,16,000
Receipts . . . . .	1,77,42,000	1,71,98,000	1,52,50,000
<b>Net expenditure</b>	<b>30,14,44,000</b>	<b>29,06,10,000</b>	<b>29,60,66,000</b>
	£	£	£
Gross expenditure . . . . .	21,279,100	20,520,500	20,754,400
Receipts . . . . .	1,182,800	1,146,600	1,016,700
<b>Net expenditure</b>	<b>20,096,300</b>	<b>19,373,900</b>	<b>19,737,700</b>

CALCUTTA :

The 20th March 1908.

J. B. BRUNYATE.

## APPENDIX III.

## Memorandum by the Railway Board

ON THE

Results of Indian Railway Working, 1907-1908, and Proposals for 1908-1909.

## CAPITAL EXPENDITURE.

The capital expenditure during the year 1907-1908 will amount to Rs 15,00,00,000 (£10,000,000) being more than half a crore in excess of the expenditure for the year 1906-1907.

2. For the year 1908-1909 the estimate provides for spending a sum of 15 crores (£10,000,000), which is the same as the programme for 1907-1908.

3. Under the head of lines already open, including the provision for additional rolling stock, the amount expended in 1907-1908 will be 1,109½ lakhs (£7,394,600), showing an increase of 187 lakhs in the expenditure under the same head for the previous year. Under the same heads in 1908-1909 provision is made for 1,149 lakhs (£7,659,200).

4. A comparison showing capital expenditure for 1908-1909 and the previous five years is contained in the following statement:—

	Lines already open, including additional rolling stock.	LINES UNDER CONSTRUCTION.		Total.	Equivalent in sterling.
		Started in previous years.	Started in current year.		
	Lakhs.	Lakhs.	Lakhs.	Lakhs.	£
1903-1904 (actual expenditure)	5,58.77	3,13.68	84.62	9,57.07	6,380,468
1904-1905 ( " " )	5,02.76	4,86.91	88.62	10,78.29	7,188,600
1905-1906 ( " " )	7,68.19	5,49.46	32.26	13,49.91	8,999,430
1906-1907 ( " " )	8,92.21	5,28.91	26.50	14,47.62	9,650,800
1907-1908 (latest grants)	11,09.19	3,90.81	...	15,00.00	10,000,000
1908-1909 (proposed grants)	11,48.88	3,31.12	20.00	15,00.00	10,000,000

5. The information showing in detail how the expenditure in 1907-1908 and 1908-1909 will be distributed is contained in statement A attached to this memorandum. The programme for 1908-1909 contemplates an outlay of Rs 15 crores.

6. The mileage of lines of all gauges open to traffic on 1st April 1907 was 29,303 and under construction 2,629; on 1st April 1908 there will be 30,287 open and 1,987 under construction. At the end of the coming year there will be 1,066 miles under construction.

## RAILWAY REVENUE ACCOUNT.

7. The railways of India, taken as a whole, have for a succession of years shown a balance to the credit of general revenues, after allowing for working expenses, interest on capital expended, charges for annuities in redemption of capital and miscellaneous railway expenditure. The following table shows the approximate figures for 1907-1908 compared with the actual results for the previous five years :—

[Figures in rupees, omitting 000.]

	Gross receipts.	Working expenses.	Interest charges, etc.	Surplus of Revenue over expenditure.	Equivalent in sterling.
	R	R	R	R	£
<i>Actuals—</i>					
1901-1902 . . . . .	30,33,90	14,23,85	14,83,06	1,26,99	846,600
1902-1903 . . . . .	30,20,08	14,74,08	15,11,06	34,34	228,900
1903-1904 . . . . .	32,33,08	15,56,72	15,47,86	1,29,10	860,700
1904-1905 . . . . .	36,03,37	16,94,32	15,93,23	3,15,82	2,105,500
1905-1906 . . . . .	36,89,12	*16,95,16	16,93,67	3,00,29	2,001,900
1906-1907 . . . . .	39,35,41	19,28,39	16,60,87	3,46,15	2,307,700
† <i>Estimate—</i>					
1907-1908 . . . . .	41,56,72	21,53,62	17,13,89	2,89,21	1,928,100

\* NOTE.—The figures to end of 1904-1905 include the Companies' shares of surplus profits, now shown under interest charges, etc.

† Excluding Local Fund transactions.

Compared with the results of the previous year the figures for 1907-1908 show a decrease of Rs 56,94,000 (£379,600). The receipts are more by Rs 2,21,31,000 (£1,475,400), the working expenses are higher by Rs 2,25,23,000 (£1,501,500), while interest charges, etc., have increased by Rs 53,02,000 (£353,500).

## GROSS RECEIPTS.

8. In 1906-1907, the gross receipts of railways showed a large improvement over those of the previous year consequent on the opening of new lines, development of traffic on existing lines, a heavy coal traffic on the East Indian Railway, and large movements of food grains chiefly on the North Western, Eastern Bengal and Indian Midland Railways. On the Great Indian Peninsula Railway there was a falling-off in traffic in food grains and cotton owing to short crops and production being below the average.

9. In the current year while there has been a partial recovery in the earnings of the Great Indian Peninsula Railway, the earnings from other railways have continued to expand, notably under coaching traffic on the East Indian Railway, and famine traffic on the North Western Railway. The earnings of the Burma, Oudh and Rohilkhand, Southern Mahratta and Bombay, Baroda and Central India Railways also show large increases due to general development of traffic.

10. The more important increases are :—

	R
East Indian . . . . .	26,45,000
North Western . . . . .	73,91,000
Oudh and Rohilkhand . . . . .	15,44,000
Southern Mahratta . . . . .	13,11,000
Great Indian Peninsula . . . . .	15,47,000
Burma Railways . . . . .	14,28,000
Bombay, Baroda and Central India . . . . .	9,23,000
Eastern Bengal . . . . .	11,17,000



## WORKING EXPENSES.

11. The increase in working expenses during the year 1907-1908 is estimated to amount to Rs 2,25,23,000 (£1,501,500).

This increase is due partly to more traffic being carried than was estimated for when the budget was prepared and partly to circumstances which tend to steadily increase the cost of working Indian Railways.

12. The rise in the cost of living in India both for Europeans as well as for Indians has necessitated a considerable rise in salaries of the working staff. The high price of grain too has rendered it necessary to grant grain allowances on a large scale.

The enormous rise in the price of coal is a most serious item in increased working expenses and is, moreover, one that seems at the present time to be likely to increase rather than diminish in the future.

13. The steady cause of increased working expenses is the pressing demand for more rapid transport facilities, and more conveniences to the travelling public. These improvements which take time to mature are being steadily carried out, as far as financial considerations permit of their being done. They throw a greater burden on Revenue than was the case a few years ago.

## OPEN LINE CAPITAL REQUIREMENTS.

14. The total amount allotted during 1908-1909 to open lines, *vis.*, 1,149 lakhs (£7,659,200) out of a total for the year of 1,500 lakhs (£10,000,000), has been divided between open line works and additional rolling stock approximately as follows :—

		Lakhs.
		R
1908-1909	{ Open line works . . . . .	601½
	{ Rolling stock . . . . .	547½

This shows an increase of 95 lakhs under open line works and a decrease of 55½ lakhs under rolling stock, in comparison with the provision made under these heads in 1907-1908, the figures for which were as follows :—

		Lakhs.
		R
1907-1908	{ Open line works . . . . .	506½
	{ Rolling stock . . . . .	603

The figures for 1907-1908 include the extra grant of 1½ crores sanctioned by the Secretary of State during the year which was divided between open line works generally and rolling stock to the extent of about 115 lakhs and 35 lakhs, respectively.

15. With the present demand of the trade for more rolling stock on Indian railways the decrease of 55½ lakhs in the provision for rolling stock for 1908-1909 than during the previous year requires some explanation. Large additions to rolling stock on a railway cannot be efficiently used unless additions to and improvements in open line works which are required to facilitate the effective working of the additional stock are also carried out.

16. For the year 1907-1908 the amount allotted for rolling stock was a crore in excess of that allotted for works, and as a great deal of the stock thus obtained will not come into use until the year 1908-1909, the most pressing claims during the coming year are for works to enable the increased stock to be made use of most effectively.

It thus becomes necessary to provide increased funds during 1908-1909 to enable the necessary works and facilities to be carried out simultaneously with the provision of the additional rolling stock, and it will be observed that the increase in the grant for works largely exceeds the decrease in the grant for rolling stock.

17. In their previous Memoranda the Railway Board have stated that in their opinion the standard of equipment of Indian Railways had not been maintained at a rate commensurate with the development of trade, and within

## CAPITAL EXPENDITURE ON RAILWAYS, 1903-1909.

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Grants allotted for 1907-1908.	Distribution of grants during 1903-1909.
A.—OPEN LINES.			
I. (i)—STATE, BY STATE AGENCY.			
1	Eastern Bengal— Main line . . . . .	96'19	85'90
2	Murshidabad branch . . . . .		
3	Jodhpur-Hyderabad (British Section) . . . . .	1'93	'34
4	North Western— Main line . . . . .	165'85	215'98
5	Kalka-Simla . . . . .		
6	Khushalgarh-Kohat conversion and Indus bridge . . . . .	9'48	1'47
7	Rohri-Samasata, doubling . . . . .	13'65	3'97
8	Shahdara-Sangla . . . . .	2'65	'86
9	Jech Doab (Southern section) . . . . .	'96	...
10	Oudh and Rohilkhand— Main line . . . . .	51'34	31'36
11	Allahabad-Jaunpur . . . . .	2'74	...
12	Warora Colliery . . . . .	—1'69	...
13	Amount to complete payment for rolling stock, see note below . . . . .	...	119'17
Total Open Lines, State, by State Agency . . . . .		343'10	459'05
I. (ii)—STATE, BY AGENCY OF COMPANIES.			
14	Assam-Bengal . . . . .	2'15	28'91
15	" " Land . . . . .	'12	...
Bengal and North-Western—			
16	Tirhoot . . . . .	21'50	20'02
17	Tirhoot extensions . . . . .	15'98	8'50
Bombay, Baroda and Central India—			
18	Main line . . . . .	33'00	34'31
19	Rewari-Phulera . . . . .	2'12	...
20	Rajputana-Malwa . . . . .	36'28	36'09
East Indian—			
21	Main line . . . . .	186'02	147'72
22	Agra Junction-Belinganj . . . . .		
23	Hariharpur-Barakar . . . . .		
24	Khurja-Hapur . . . . .		
Great Indian Peninsula—			
25	Main line . . . . .	158'68	117'60
26	Agra-Delhi chord . . . . .	1'80	'05
27	Bhopal-Itarsi (British section) . . . . .	1'10	1'00
28	Lonavla-Poona, doubling . . . . .	...	'50
29	Nizam's Guaranteed State— Bezwada extension . . . . .	'02	'03
30	Rohilkund and Kumaon Railway— Kachlaghat Bridge . . . . .	'76	...
Carried over . . . . .		459'03	394'73

Note to item 13.—This amount is to complete payment for special additional rolling stock ordered and partly paid for in 1907-1908 under indent No. 14 of 25th April 1907 for 5' 6" gauge open lines only and is being distributed over both State and Company worked lines. The entry under State is merely a matter of convenience.

CAPITAL EXPENDITURE ON RAILWAYS, 1908-1909—*contd.*

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Grants allotted for 1907-1908.	Distribution of grants during 1908-1909.
	<b>A.—OPEN LINES—<i>concl.</i></b>	<b>R</b>	<b>R</b>
	Brought forward	459'03	394'73
	<b>I. (ii) —STATE, BY AGENCY OF COMPANIES—<i>concl.</i></b>		
	South Indian—		
31	Main line . . . . .	22'00	28'68
32	Azhikhal-Mangalore . . . . .	6'92	—2'62
33	Madras Railway Section . . . . .	4'87	2'30
34	Nilgiri Railway . . . . .	'15	'45
35	Travancore branch (Native State section) . . . . .	—'03	'03
36	" " (British section) . . . . .	'15	'15
	Southern Mahratta—		
37	Madras Railway, North-East line . . . . .	8'40	...
38	Madras Railway Section . . . . .	13'00	7'56
39	Guntakal-Mysore Frontier . . . . .	'10	...
	<b>Total Open Lines, State, by Agency of Companies</b>	<b>514'59</b>	<b>431'30</b>
39A	<b>I (iii) Further amount for distribution among open lines out of additional grant of 1'50 crores sanctioned by the Secretary of State on 5th March 1908</b>	...	80'00
	<b>TOTAL</b>	...	80'00
	<b>II.—FROM CAPITAL OF INDIAN RAILWAY COMPANIES.</b>		
40	Assam-Bengal . . . . .	26'82	...
	Bengal-Nagpur—		
41	Main line . . . . .		
42	Midnapur-Jherriah . . . . .		
43	Pench Valley . . . . .		
44	Satpura (Jubbulpur-Gondia) . . . . .	119'35	65'68
45	Sini-Midnapur-Cuttack-Calcutta . . . . .		
	Burma—		
46	Main line . . . . .		
47	Hlawga-Letpadan, doubling . . . . .		34'27
48	Thingangyan Pegu " . . . . .	56'57	...
49	Irrawadi Bridge Sagaing . . . . .		14'00
	Great Indian Peninsula—		
50	Indian Midland . . . . .	12'44	13'60
	Rohilkund and Kumaon—		
51	Lucknow-Bareilly . . . . .	2'65	14'00
	Southern Mahratta—		
52	Main line . . . . .	21'24	33'68
	<b>Total Open Lines, other Companies</b>	<b>239'07</b>	<b>178'23</b>
	<b>III.—FROM THE CAPITAL ACCOUNT OF THE OLD GUARANTEED COMPANIES.</b>		
53	Madras Railway . . . . .	43'37	...
54	" Extensions . . . . .	'33	...
	<b>Total Open Lines, Guaranteed Companies</b>	<b>42'70</b>	...
	<b>IV.—FROM CAPITAL OF BRANCH LINE COMPANIES WITH FIRM GUARANTEE.</b>		
55	Hardwar-Dehra . . . . .	'03	'30
	<b>Total Open Lines, Branch Line Companies</b>	<b>'03</b>	<b>'30</b>

CAPITAL EXPENDITURE ON RAILWAYS, 1908-1909—*contd.*

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Length.	Amount of estimate or approximate cost.	Outlay to end of 1906-1907.	Grants allotted during 1907-1908.	Distribution of grants during 1908-1909.	
		Miles.	R	R	R	R	
B.—CONSTRUCTION OF LINES.							
I. (i)—STATE, BY STATE AGENCY.							
Lines in Progress.							
56	Coonoor-Ootacamund . . . . .	12	28'53	15'60	8'73	3'57	
Eastern Bengal—							
57	Forbesganj-Nepal Frontier . . . . .	7	2'22	1'66	'65	'20	
58	Golaganj-Gauhati . . . . .	149	129'27	83'34	16'27	16'00	
59	Katihar-Godagari . . . . .	105	121'72	68'47	23'88	18'00	
Nagda-Muttra—							
60	Main line . . . . .	340	417'93	224'48	77'31	70'87	
61	Baran-Kotah . . . . .	40	45'92	20'40	13'00	11'00	
North Western—							
62	Kohat-Thal conversion . . . . .	63	40'80	} 4'71	} 8'47	} ...	
63	Thal-Parachinar . . . . .	60	88'05				
64	Lodhran-Khanewal . . . . .	57	45'15				
65	Loi-Shilman . . . . .	22	72'30				
66	Shorkot Road-Chichoki . . . . .	131	101'95	3'53	13'96	16'00	
TOTAL		...	...	458'56	206'83	156'74	
I. (ii)—STATE, BY AGENCY OF COMPANIES.							
Lines in Progress.							
Assam-Bengal—							
67	Akhaura-Bhairab Bazar . . . . .	19	19'24	6'50	...	8'00	
68	Kalaura-Khooseara . . . . .	16	7'80	'22	...	...	
Burma—							
69	Meizad-Kyangin . . . . .	66	65'05	} 138'48	} 42'00	} 30'50	
70	Pegu-Moulmein . . . . .	121	142'84				
East Indian—							
71	Bhagalpur-Bausi . . . . .	31	23'31	5'12	'49	} 35'10	
72	Hooghly-Katwa . . . . .	65	58'46	6'59	2'00		
73	Katwa-Barharwa . . . . .	103	86'37	1'91	7'00		
Great Indian Peninsula—							
74	Bombay Harbour Branch . . . . .	8	62'21	21'76	5'70	5'00	
75	Warora-Bellarpur . . . . .	38	39'94	29'64	7'48	2'00	
Southern Mahratta—							
76	Dhone-Kurnool . . . . .	32	9'66	1'07	4'00	4'48	
TOTAL		...	...	211'39	69'57	85'08	
76A	I (iii) Further amount for distribution amongst lines under construction out of additional grant sanctioned by the Secretary of State on 5th March 1908 . . . . .						50'00
II.—FROM CAPITAL OF INDIAN RAILWAY COMPANIES.							
Lines in Progress.							
Assam-Bengal—							
77	Akhaura-Bhairab Bazar . . . . .	...	...	...	4'41	...	
Bengal-Nagpur—							
78	Gondia-Chanda and Brahmapuri-Nagpur branch . . . . .	212	117'80	31'39	40'15	22'50	
79	Kampti-Ramtek . . . . .	17	7'42	3'20	4'22	'70	
80	Nainpur-Mandla . . . . .	26	11'55	'09	4'84	5'00	
81	Purulia-Ranchi . . . . .	72	41'08	26'39	9'20	5'00	
82	Vizianagram-Parbatipur (Raipur-Vizianagram project) . . . . .	49	35'00	4'54	15'89	5'00	
TOTAL		...	...	66'56	78'71	38'20	
IV.—FROM CAPITAL OF LOCAL BOARDS.							
83	Bezawada-Masulipatam . . . . .	50	22'93	13'40	5'40	...	
C.—NEW LINES.							
I. (ii)—STATE BY AGENCY OF COMPANIES.							
84	Great Indian Peninsula—	260	410'00	...	...	} 20'00	
Itarsi-Nagpur and branch to Pench Valley Coal Fields . . . . .							
II.—FROM CAPITAL OF INDIAN RAILWAY COMPANIES.							
85	Bengal-Nagpur—	44	32'29	...	...	} 20'00	
Sini-Gurumaisini . . . . .							
TOTAL		...	...	...	...	20'00	



## CAPITAL EXPENDITURE ON RAILWAYS, 1908-1909—concl'd.

(Figures in lakhs and decimals of lakhs.)

No.	RAILWAY.	Distribution of grants for 1908-1909.	
ABSTRACT BY OPEN LINES AND CONSTRUCTION.			
A.—CAPITAL FOR OPEN LINES.			
I. (i) State, by State agency . . . . .		459'05	
I. (ii) State, by agency of Companies . . . . .		431'30	
I. (iii) Reserve to be distributed, see item 39A. . . . .		80'00	
II. Indian Railway Companies . . . . .		178'23	
III. Branch Line Companies . . . . .		'30	
TOTAL OPEN LINES			11,48'88
B.—CAPITAL FOR LINES IN PROGRESS.			
I. (i) State, by State agency . . . . .		156'74	
I. (ii) State, by agency of Companies . . . . .		85'08	
I. (iii) Reserve to be distributed, see item 76A. . . . .		† 51'10	
II. Indian Railway Companies . . . . .		38'20	
III. Branch Line Companies . . . . .		...	
TOTAL LINES IN PROGRESS			331'12
C.—Reserve for new lines from the grant of 1'50 crores sanctioned by the Secretary of State on 5th March 1908, see items 84 and 85 . . . . .		20'00	20'00
GRAND TOTAL			15,00'00
ABSTRACT SHOWING DISTRIBUTION BY FUNDS.			
I.—From Imperial Funds.	(i) State, by State agency . . . . .	(a) Open Lines . . . . .	459'05
		(b) Construction . . . . .	156'74
	Total (i)		615'79
	(ii) State, by agency of Companies . . . . .	(a) Open Lines . . . . .	431'30
		(b) Construction . . . . .	85'08
	Total (ii)		516'38
TOTAL I			11,32'17
II.—From Capital of Indian Railway Companies	(a) Open Lines . . . . .		178'23
	(b) Construction . . . . .		38'20
	TOTAL II		
III.—From Capital of Branch Line Companies with firm Guarantee.	(a) Open Lines . . . . .		'30
	(b) Construction . . . . .		...
	TOTAL III		
TOTAL, I TO III		(a) Open Lines . . . . .	10,68'88
		(b) Construction . . . . .	280'02
			13,48'90
Additional grant for open lines and lines in progress and reserve for new lines to be started in 1908-1909, see items 39A, 76A, 84 and 85 . . . . .		151'10	151'10†
GRAND TOTAL		15,00'00	15,00'00

\* See note under item 13.

† Includes 1'10 lakhs originally allotted to the Beswada-Masulipatam Railway.

## STATEMENT B IN APPENDIX III.

*Statement showing proposed lines which are under negotiation for construction by private Companies.*

No.	NAME OF RAILWAY.	Length.	Estimated cost.	
		Miles.	R	
	<i>Bengal—</i>			
1	Behar-Silao . . . . .	10	2,70,000	This is a tramway.
	<i>Bombay—</i>			
2	Dholka-Dholera . . . . .	40	18,00,000	Approximate amount.
3	Idar Road to Bramhakhed . . . . .	32	Not stated.	
4	Nadiad via Kapadvanj to Meghraj with branch from Malpur to Godhra.	112	Do.	
	<i>Bombay and Hyderabad (Nizam's)—</i>			
5	Tadwale to Latur . . . . .	37	Not stated.	
	<i>Central Provinces—</i>			
6	Murtajapur-Pisgaon . . . . .	150	55,48,000	
	<i>Madras—</i>			
7	Tinnevely-Tiruchendur . . . . .	38	20,52,000	
	<i>Punjab—</i>			
8	Jullundur Doab Group . . . . .	124	1,00,00,000	Approximate amount.
9	Kaithal-Thanesar . . . . .	29	Not stated.	
10	Kasur-Lodhran . . . . .	210	Do.	
11	Patti-Kasur . . . . .	30	Do.	
	<i>United Provinces and Oudh—</i>			
12	Jalesar Road-Kasganj . . . . .	50	20,00,000	Approximate amount.
13	Pilibhit-Barmdeo . . . . .	38½	12,91,844	This is a tramway.

## STATEMENT C IN APPENDIX III.

*Memorandum on the Construction of Railways.*

At the commencement of 1907-1908, i.e., on the 1st April 1907, the total length of railways open for traffic was 29,303·37 miles, made up as follows:—

	Miles.	Miles.	Miles.
<b>5' 6" gauge—</b>			
(i) State lines worked by the State—			
Eastern Bengal	500·20		
Nagda-Muttra	40·00		
North Western	(a) 3,371·71		
Oudh and Rohilkhand	(b) 1,223·23		
(ii) State lines worked by companies—		5,135·14	
Agra-Delhi Chord (c)	125·99		
Azhikal-Mangalore (d)	56·35		
Bengal-Nagpur	1,722·12		
Bezwada Extension (e)	20·58		
Bhopal-Itarsi ( <i>British section</i> ) (c)	13·11		
Bombay, Baroda and Central India	(f) 504·35		
East Indian	2,165·04		
Godhra-Rutlam-Nagda (g)	141·14		
Great Indian Peninsula	1,561·63		
Indian Midland (c)	809·85		
Madras (North-East line) (d)	(h) 498·04		
(iii) Companies' lines guaranteed by Government under the old contracts—		7,618·20	
Madras	...	905·01	
(iv) Companies' lines guaranteed by Government under modern contracts—			
Hardwar-Dehra (i)	...	32·04	
(v) Branch line companies' railways assisted by Government under "rebate" terms—			
Amritsar-Patti (j)	27·49		
Southern Punjab (j)	425·33		
Southern Punjab (Ludhiana) Extension (j)	155·05		
Tapti Valley (g)	155·48		
		763·35	
*Carried over	...	14,453·74	

(a) Includes 5·63 miles of military line not used for public traffic and 26·28 miles of mixed (5' 6" and 3' 3½") gauge line between Bhatinda and Kot Kapura, worked over by the North Western State and Rajputana-Malwa Railways.

(b) Includes 16·79 miles between Burhwal and Bara Banki and 0·59 mile on the Cawnpore Bridge of mixed (5' 6" and 3' 3½") gauge line and 1·81 miles of 3' 3½" gauge line between the Oudh and Rohilkhand State Railway Cantonment and the Bengal and North-Western Railway city stations at Benares.

(c) Worked by the Great Indian Peninsula Railway Company.

(d) Worked by the Madras Railway Company.

(e) Worked by His Highness the Nizam's Guaranteed State Railways Company.

(f) Includes 39·23 miles of 3' 3½" gauge line between Virangam and Wadhwan.

(g) Worked by the Bombay, Baroda and Central India Railway Company.

(h) Includes 1·89 miles of mixed (5' 6" and 3' 3½") gauge line between Bezwada and Kistna block hut and 1·08 mile of 3' 3½" gauge line between Kistna block hut and Tadepalli.

(i) Worked by the Oudh and Rohilkhand State Railway.

(j) Worked by the North Western State Railway.

	Miles.	Miles.	Miles.
Brought forward	...	14,453.74	
<b>5' 6" gauge—conc'd.</b>			
(vi) Assisted companies' lines—			
A. Subsidized by the Government of India—			
Delhi-Umballa-Kalka (a)	...	162.36	
B. Receiving land only from Government—			
Tarkessur (a)	...	22.23	
(vii) Native State lines—			
A. Worked by companies—			
Bhopal-Itarsi ( <i>Native State section</i> ) (b)	44.28		
Bhopal-Ujjain (b)	113.27		
Bina-Goonna-Baran (b)	145.63		
Kolar Gold Fields (c)	9.88		
Nagda-Ujjain (d)	34.32		
Nizam's Guaranteed State (e)	330.13		
Petlad-Cambay (Anand-Tarapur section) (d)	21.50		
Petlad-Cambay (Tarapur-Cambay section) (d)	12.30		
		711.31	
B. Worked by State railway agency—			
Jammu and Kashmir ( <i>Native State section</i> ) (f) and (g)	15.98		
Ludhiana-Dhuri-Jakhal (f)	78.65		
Rajpura-Bhatinda (f)	107.05		
		201.68	
(viii) Leased lines—			
South Behar (a)	...	78.76	
Total 5' 6" gauge	...	...	15,630.08
<b>3' 3½" gauge—</b>			
(ix) State lines worked by the State—			
Cawnpore-Burhwal ( <i>metre gauge link</i> )	(h) 79.60		
Eastern Bengal—			
Behar, Kaunia-Dhubri and Northern sections ( <i>including the British section of the Santrabari extension and the Ranaghat-Krishnagar and Teesta-Kurigram branches</i> )	687.42		
Dacca section	85.92		
		852.94	
Carried over	...	852.94	15,630.08

- (a) Worked by the East Indian Railway Company.  
(b) Worked by the Great Indian Peninsula Railway Company.  
(c) Worked by the Madras Railway Company.  
(d) Worked by the Bombay, Baroda and Central India Railway Company.  
(e) Includes 5.82 miles of mixed (5' 6" and 3' 3½") gauge line between Hyderabad and Secunderabad, worked over by the Nizam's Guaranteed State and the Hyderabad-Godavari Valley Railways.  
(f) Worked by the North Western State Railway.  
(g) The British section of this railway forms an integral part of the North Western State Railway.  
(h) Excludes 3.40 miles of the Lucknow-Bareilly Railway between Aishbagh and Daliganj, worked over, but includes 16.79 miles between Burhwal and Bara Banki and 0.59 mile on the Cawnpore Bridge of mixed (5' 6" and 3' 3½") gauge line of the Oudh and Rohilkhand State Railway.



	Miles.	Miles.	Miles.
Brought forward	...	852'94	15,630'08
3' 3 $\frac{1}{2}$ " gauge—contd.			
(x) State lines worked by companies—			
Assam-Bengal			
Bellary-Rayadrug (a)	775'28		
Burma	33'35		
Guntakal-Mysore Frontier (a)	1,340'15		
Hospet-Kottur (a)	119'50		
Jodhpur-Hyderabad (British section) (b) and (c)	48'03		
Lucknow-Bareilly (d)	123'98		
Mysore section (Southern Mahratta) (a)	237'04		
Nilgiri (e)	296'22		
Palanpur-Deesa (f)	16'99		
Rajputana-Malwa (f)	17'28		
South Indian	(g) 1,774'36		
Southern Mahratta	1,130'00		
Tinnevelly-Quilon (Travancore) (British section) (h)	1,042'04		
Tirhoot (i)	50'48		
	658'63		
		7,663'33	
(xi) District Boards' lines—			
Tanjore District Board (h)	...	103'36	
(xii) Branch line companies' railways assisted by Government under "rebate" terms—			
Ahmedabad-Dholka (j)	33'50		
Ahmedabad-Parantij (j)	54'70		
Mymensing-Jamalpur-Jagannathganj (j)	53'22		
		141'42	
(xiii) Assisted companies' lines—			
A. Subsidized by the Government of India—			
Rohilkund and Kumaon	...	117'87	
B. Subsidized by Local Governments—			
Dibru-Sadiya	...	77'50	
C. Subsidized by District Boards—			
Bengal-Dooars	...	36'40	
D. Receiving land only from Government—			
Bengal and North-Western	993'12		
Bengal-Dooars Extensions	116'56		
Deoghur	4'79		
		1,114'47	
(xiv) Unassisted companies' lines—			
Ledo and Tikak-Margherita (k)	...	8'50	
Carried over	...	10,115'79	15,630'08

- (a) Worked by the Southern Mahratta Railway Company.  
 (b) Worked by the Jodhpur-Bikaner Railway.  
 (c) The Native State section of this railway forms an integral part of the Jodhpur section of the Jodhpur-Bikaner Railway.  
 (d) Worked by the Rohilkund and Kumaon Railway Company.  
 (e) Worked by the Madras Railway Company.  
 (f) Worked by the Bombay, Baroda and Central India Railway Company.  
 (g) Includes 2'10 miles at Ujjain, 3'07 miles between Agra Cantonment and Jumna East Bank and 0'94 mile between Lahori Gate Cabin and Brewery Cabin, Delhi, laid on the 5' 6" gauge, and 26'28 miles of mixed (5' 6" and 3' 3 $\frac{1}{2}$ ") gauge line between Kot Kapura and Bhatinda, worked over by the Rajputana-Malwa and North Western State Railways.  
 (h) Worked by the South Indian Railway Company.  
 (i) Worked by the Bengal and North-Western Railway Company.  
 (j) Worked by the Eastern Bengal State Railway.  
 (k) Worked by the Assam Railways and Trading Company.

	Miles.	Miles.	Miles.
Brought forward	...	10,115.79	15,630.08
<b>3' 3<math>\frac{3}{4}</math>" gauge—concl'd.</b>			
(xv) Native State lines—			
A. Worked by Native States—			
Bhavnagar-Gondal-Junagad-Porbandar	(a) 334.19		
Bikaner	245.35		
Dhrangadra (b)	20.83		
Jamnagar (b)	(c) 54.22		
Jetalsar-Rajkot (b)	46.21		
Jodhpur	403.80		
Morvi	(d) 94.64		
Udaipur-Chitor	67.30		
		1,326.63	
B. Worked by companies—			
Birur-Shimoga (e)	37.92		
Gaekwar's Mehsana (f)	92.63		
Hindupur (Yesvantpur-Mysore frontier) (e)	51.35		
Hyderabad-Godavari Valley (g)	(h) 391.13		
Jaipur (f)	32.18		
Kolhapur (e)	29.27		
Mysore-Nanjangud (e)	15.80		
Shoranur-Cochin (i)	64.75		
Tinnevely-Quilon (Travancore) (Native State section) (j)	57.98		
Vijapur-Kalol-Kadi (f)	41.37		
		814.38	
(xvi) Lines in Foreign Territory—			
Karaikkal-Peralam (j)	14.63		
Pondicherry (j)	7.85		
West of India Portuguese (e)	51.10		
		73.60	
Total 3' 3 $\frac{3}{4}$ " gauge	...	...	12,330.40
<b>2' 6" and 2' 0" gauges—</b>			
(xvii) State lines worked by the State—			
Dandot Light (2' 0") (k)	6.18		
Jorhat (2' 0")	31.75		
Kalka-Simla (2' 6") (k)	59.44		
Khushalgarh-Kohat-Thal (2' 6") (k)	91.73		
Nowshera-Durgai (2' 6") (k)	40.25		
		229.35	
Carried over	...	229.35	27,960.48

- (a) Includes 5.23 miles of Bhavnagar Dock estates and Junagad quarry lines.  
(b) Worked by the Bhavnagar-Gondal-Junagad-Porbandar Railway.  
(c) Includes 3.93 miles of the Bedi Bandar Dock estate lines.  
(d) Includes 20.70 miles of 2' 6" gauge line between Vankaner and Morvi.  
(e) Worked by the Southern Mahratta Railway Company.  
(f) Worked by the Bombay, Baroda and Central India Railway Company.  
(g) Worked by His Highness the Nizam's Guaranteed State Railways Company.  
(h) Includes 5.82 miles of mixed (5' 6" and 3' 3 $\frac{3}{4}$ ") gauge line between Hyderabad and Secunderabad, worked over by His Highness the Nizam's Guaranteed State and the Hyderabad-Godavari Valley Railways.  
(i) Worked by the Madras Railway Company.  
(j) Worked by the South Indian Railway Company.  
(k) Worked by the North Western State Railway.

	Miles.	Miles.	Miles.
Brought forward	...	229'35	27,960'48
2' 6" and 2' 0" gauges—concl'd.			
(xyiii) State lines worked by companies—			
Jubbulpore-Gondia Extension (2' 6") (a)	250'77		
Morappur-Dharmapuri (2' 6") (b)	18'53		
Raipur-Dhamtari (2' 6") (a)	56'94		
Tirupattur-Krishnagiri (2' 6") (b)	25'38		
		351'62	
(xix) Assisted companies' lines—			
A. Subsidized by Local Governments—			
Darjeeling-Himalayan (2' 0")	51'00		
Thaton-Duyinzaik (2' 6")	7'76		
		58'76	
B. Subsidized by District Boards—			
Baraset-Basirhat Light (2' 6")	26'06		
Bukhtiar-pore-Bihar Light (2' 6")	18'50		
Howrah-Amta Light (2' 0")	37'19		
Howrah-Sheakhala Light (2' 0")	19'75		
Tez-pore-Balipara Light (2' 6")	20'10		
		121'60	
C. Receiving land only from Govern- ment—			
Barsi Light (2' 6")	78'50		
Matheran (2' 0") (c)	12'61		
Powayan Light (2' 6") (d)	39'50		
		130'61	
(xx) Unassisted companies' lines—			
Tarakeshwar-Magra Light (2' 6")	...	33'27	
(xxi) Native State lines—			
A. Worked by Native States—			
Cutch (2' 6")	...	11'67	
B. Worked by companies—			
Gaekwar's Dabhoi (2' 6") (e)	194'48		
Gwalior Light (2' 0") (c)	183'53		
Mourbhanj (2' 6") (a)	32'41		
Parlakimedi Light (2' 6") (a)	24'62		
Rajpipla (2' 6") (e)	37'37		
		372'41	
C. Worked by State railway agency—			
Cooch Behar (2' 6") (f)	...	33'60	
Total 2' 6" and 2' 0" gauges	...		1,342'89
Total mileage open of all railways on the 31st March 1907	...	...	29,303'37

(a) Worked by the Bengal-Nagpur Railway Company.

(b) Worked by the Madras Railway Company.

(c) Worked by the Great Indian Peninsula Railway Company.

(d) Worked by the Rohilkund and Kumaon Railway Company.

(e) Worked by the Bombay, Baroda and Central India Railway Company.

(f) Worked by the Eastern Bengal State Railway.

And the mileage under construction or sanctioned for construction on the same date was 3,149·82 miles, as follows:—

	Miles.	Miles.	Miles.	Miles.
<b>5' 6" gauge—</b>				
(i) State lines worked by the State—				
Eastern Bengal—				
Durgapur Chur line . . .	3·39			
Lalgola to Lalgola Ghat . . .	2·75			
		6·14		
Nagda-Muttra . . .	...	340·50		
North Western—				
Kacha Garhi to mile 22·50 . . .	22·50			
Khushalgarh bridge and approaches . . .	3·63			
Lodhran to Khanewal . . .	56·59			
Sangla Hill to Shahdara (near Lahore) . . .	55·57			
Shorkot Road to Chichoki . . .	130·65			
		268·94		
Oudh and Rohilkhand—				
Balamau to Sitapur (a) . . .	37·12			
Rosa to Sitapur (a) . . .	51·36			
		88·48		
(ii) State lines worked by companies—			704·06	
Azhikal-Mangalore—				
Kumbla to Mangalore . . .	...	20·91		
Bengal-Nagpur—				
Kamptee to Ramtek . . .	14·74			
Kandri Branch . . .	2·53			
Sini to Gurumaishini (a) . . .	44·00			
Vizianagram to Raipur . . .	310·62			
		371·89		
East Indian—				
Agra direct access . . .	1·75			
Barharwa to Katwa . . .	99·14			
Bhagalpur to Bausi . . .	31·04			
Borachuk to Sodepur . . .	4·50			
Chord line between the East Indian and Oudh and Rohilkhand State Railways near Moghal Sarai . . .	1·19			
Ghat line to Dhulian . . .	1·06			
Ghat line to Sajimpara . . .	2·50			
Hooghly to Katwa . . .	65·20			
Khulja to Hapur . . .	38·87			
Mile 170½ from Howrah on the Jharia branch to Chandore . . .	4·16			
Toposi to Baraboni . . .	9·31			
		258·72		
Great Indian Peninsula—				
Kurla to Mazagaon . . .	6·87			
Mahim link . . .	1·32			
Warora to Balharshah . . .	37·59			
		45·78		
Salem-Attur (a) . . .	...	36·06		
			733·36	
Total 5' 6" gauge . . .	...	...	...	1,437·42
<b>3' 3½" gauge—</b>				
(iii) State lines worked by the State—				
Eastern Bengal—				
Forbesganj to the Nepal Frontier . . .	7·40			
Katihar to Godagari . . .	105·00			
Kokrajhar to the Brahmaputra river opposite Gauhati . . .	115·87			
		...	228·27	
Carried over . . .	...	...	228·27	1,437·42

(a) Commencement of work not authorized.



	Miles.	Miles.	Miles.	Miles.
Brought forward	...	...	228.27	1,437.42
3' 3 $\frac{3}{8}$ " gauge—concl'd.				
(iv) State lines worked by companies—				
Assam-Bengal—				
Akhaura to Ashuganj	19.00			
Kalaura to the Khooseara river	16.00			
Burma—		35.00		
Neikban to Begayet	66.25			
Thamaing to Malagaon	6.70			
Burma Extensions—		72.95		
Henzada to Kyangin	65.66			
Pegu to Martaban	121.27			
Dhone-Kurnool		186.93		
Nilgiri—	...	32.00		
Coonoor to Ootacamund	...	11.75		
South Indian—				
Portion of the Rameswaram Extension	3.17			
Tangachimadam to Port Amphill	1.71			
Tiruppachetti to Sivagunga	9.00			
Tirhoot—		13.88		
Bairagnia to Narkatiaganj	58.05			
Bhagalpur Kachery to Bhagalpur	0.79			
Mansi to Makhana Bazar	16.04			
Narkatiaganj to Bagaha	26.24			
Saharsa to Murliganj	18.61			
		119.73		
(v) District Boards' lines—			472.24	
Bezwada-Masulipatam	...	...	49.47	
(vi) Assisted companies' lines—				
A. Subsidized by the Government of India—				
Rohilkund and Kumaon—				
Lalkua to Kashipur	36.43			
Moradabad to Ramnagar	47.69			
B. Subsidized by Local Governments—			84.12	
Dibru-Sadiya—				
Talap to Saikhoa Ghat	...	...	8.52	
C. Receiving land only from Government—				
Bengal and North-Western—				
Benares to Jhoosi	72.58			
Burhwal to Sitapur	59.79			
Daronda to Maharajganj	3.90			
Savan to Thawe	17.83			
			154.10	
(vii) Native State lines worked by companies—				
Garkwar's Mehsana—				
Chanasma to Bechraji	16.74			
Kheralu to Dabhora	7.73			
Manund Road to Harij	21.37			
Jaipur—		45.84		
Nawai to Siwai Madhopur	...	40.65		
Sangli	...	5.77		
			92.26	
Total 3' 3 $\frac{3}{8}$ " gauge	...	...	...	1,088.98
Carried over	...	...	...	2,526.40

	Miles.	Miles.	Miles.	Miles.
Brought forward	...	...	...	2,526.40
<b>2' 6" and 2' 0" gauges—</b>				
(viii) State lines worked by the State—				
Jullundur-Kapurthala-Sultanpur				
(British section) (a)—				
Jullundur to the British Frontier	...	...	6.80	
(ix) State lines worked by companies—				
Gondia-Chanda (2' 6")—				
Gondia to Chanda	148.65			
Nagbhir to Nagpur	63.75	212.40		
Jubbulpore-Gondia Extension				
(2' 6")—				
Khirsadoh to Sirgora	7.76			
Nainpur to Mandla	32.14	39.90		
Purulia-Ranchi (2' 6")	...	72.28	324.58	
(x) Assisted companies' lines—				
A. Subsidized by District Boards—				
Howrah-Amta Light (2' 0")—				
Autpur to Champadanga (b)	9.00			
Autpur to Rajbulhat (b)	3.50		12.50	
B. Receiving land only from Government—				
Dwara-Therria Light (2' 6")—				
Dwara to Maolong (c)	13.50			
Maolong to Therria Ghat (b)	5.00	19.50		
Shahdara (Delhi)-Saharanpur				
Light (2' 6")—				
Baraut to Meerut (b)	30.00			
Delhi Shahdara to Saharanpur	95.00	125.00		
(xi) Native State lines—				
A. Worked by Native States—				
Cutch (2' 6")—				
Anjar to Bhuj	...	27.38		
Dholpur-Bari (2' 6")	...	19.25	46.63	
B. Worked by companies—				
Gwalior Light (2' 0")—				
Sabalgarh to Shiupur	...	...	66.39	
C. Worked by State railway agency—				
Jullundur-Kapurthala-Sultanpur				
(Native State section)—				
Sultanpur to the British Frontier (a)	...	...	22.02	
Total 2' 6" and 2' 0" gauges	...	...	...	623.42
Total of all railways under construction or sanctioned for construction on the 31st March 1907	...	...	...	3,149.82

There was thus a grand total of railways completed and in hand on the 1st April 1907, of 32,453.19 miles.

- (a) Commencement of work not authorized and question of gauge not finally settled.  
 (b) Commencement of work not authorized.  
 (c) Completion deferred.

During 1907-1908, i.e., from the 1st April 1907 to the 31st March 1908, 301·57 miles of new railway have been authorised as follows:—

	Miles.	Miles.	Miles.
<b>3' 3½" gauge—</b>			
(i) State lines worked by companies—			
South Indian—			
Rameswaram to Danishkodi	...	11·30	
(ii) Assisted companies' lines receiving land only from Government—			
Bengal and North-Western—			
Madho Singh to the Ganges river opposite Mirzapur	10·30		
Mirpur Khas-Jhudo	48·00		
		58·30	
(iii) Native State lines worked by Native States—			
Bikaner—			
Seyangarh to Hissar	135·68		
Jodhpur—			
Degana to Seyangarh	61·35		
		197·03	
<b>Total 3' 3½" gauge</b>	...	...	266·63
<b>2' 6" gauge—</b>			
(iv) Assisted companies' lines subsidized by District Boards—			
Baraset-Basirhat Light—			
Basirhat to Hosanabad	...	8·50	
(v) Native State lines worked by companies—			
Kosamba-Zankavav	...	26·44	
<b>Total 2' 6" gauge</b>	...	...	34·94
<b>Total</b>	...	...	301·57

And 985·16 miles have been or are likely to be opened to public traffic as follows:—

	Miles.	Miles.	Miles.	Miles.
<b>5' 6" gauge—</b>				
(i) State lines worked by the State—				
Eastern Bengal—				
Durgapur Chur Line	*4·51			
Lalgola to Lalgola Ghat	2·75			
North Western—		7·26		
Khushalgarh bridge and approaches	*3·67			
Sangla Hill to Shahdara (near Lahore)	55·57			
		59·24		
(ii) State lines worked by companies—			66·50	
Azhikal-Mangalore—				
Kumbha to Mangalore	...	20·91		
Bengal-Nagpur—				
Kamptee to Ramtek	...	*14·24		
East Indian—				
Agra direct access	1·75			
Barharwa to Dhulian	17·35			
Khurja to Hapur	*39·54			
		58·64		
Great Indian Peninsula—				
Warora to Balharshah	...	*37·50		
Nagda-Muttra—				
Nagda to Kotah	...	140·54		
		271·83		
<b>Total 5' 6" gauge</b>	...	...	...	338·33
<b>Carried over</b>	...	...	...	338·33

\* Correction of mileage.

	Miles.	Miles.	Miles.	Miles.
Brought forward	...	...	...	338'33
<b>3' 3½" gauge—</b>				
(iii) State lines worked by companies—				
Burma Extensions—				
Henzada to Danbi	13'50			
Pegu to Martaban	121'27			
		134'77		
Tirhoot—				
Bairagnia to Narkatiaganj	*56'62			
Bhagalpur Kachery to Bhagalpur	0'79			
Mansi to Makhana Bazar	16'04			
Narkatiaganj to Bagaha Ghat	26'24			
Saharsa to Murliganj	18'61			
		118'30		
(iv) District Boards' lines—			253'07	
Bezwada-Muslipatam	...	...	*49'38	
(v) Assisted companies lines—				
A. Subsidized by the Government of India—				
Rohilkund and Kumaon—				
Lalkua to Kashipur	36'43			
Moradabad to Ramnagar	47'69			
			84'12	
B. Receiving land only from Government—				
Bengal and North-Western—				
Daronda to Maharajganj	3'90			
Savan to Thawe	*17'82			
			21'72	
(vi) Native State lines worked by companies—				
Jaipur—				
Nawai to Sawai Madhopur	...	*40'66		
Sangli—				
Miraj to Sangli	...	*4'90		
			45'56	
Total 3' 3½" gauge	...	...	...	453'85
<b>2' 6" gauge—</b>				
(vii) State lines worked by companies—				
Jubbulpore-Gondia Extension—				
Khirsadoh to Sirgora	...	*8'43		
Purulia-Ranchi	...	72'28		
			80'71	
(viii) Assisted companies' lines receiving land only from Government—				
Shahdara (Delhi)-Saharanpur—				
Delhi Shahdara to Saharanpur	...	...	*93'02	
(ix) Native State lines worked by Native States—				
Dholpur-Bari	...	...	19'25	
Total 2' 6" gauge	...	...	...	192'98
Total	...	...	...	985'16

\* Correction of mileage.



The total length of open line at the commencement of 1908-1909, *i.e.*, on the 1st April 1908, will, therefore, be 30,286·65 miles, comprising—

	Miles.	Miles.	Miles.
<b>5' 6" gauge—</b>			
(i) State lines worked by the State—			
Eastern Bengal	507·47		
North Western	(a)* 3,460·15		
Oudh and Rohilkhand	(b) 1,223·23		
(ii) State lines worked by companies—		5,190·85	
Agra-Delhi Chord (c)	125·99		
Azhikal-Mangalore (d)	77·26		
Baran-Kotah (e)	40·00		
Bengal-Nagpur	1,733·36		
Bezwada Extension (e)	20·58		
Bhopal-Itarsi ( <i>British section</i> ) (c)	13·11		
Bombay, Baroda and Central India	(f) 504·35		
East Indian	2,226·09		
Godhra-Rutlam-Nagda (g)	141·14		
Great Indian Peninsula	1,599·13		
Indian Midland (e)	809·85		
Madras (North-East line) (h)	(i) 498·04		
Madras and Southern Mahratta	535·75		
South Indian	369·27		
Nagda-Muttra (g)	140·54		
(iii) Companies' lines guaranteed by Government under the old contracts—		8,834·46	
Madras	...	(j)	
(iv) Companies' lines guaranteed by Government under modern contracts—			
Hardwar-Derha (k)	...	32·04	
(v) Branch line companies' railways assisted by Government under "rebate" terms—			
Amritsar-Patti (l)	27·49		
Southern Punjab (l)	425·33		
Southern Punjab (Ludhiana) Extension (l)	155·05		
Tapti Valley (g)	155·48		
		763·35	
Carried over	...	14,820·70	

(a) Includes 5·63 miles of military line not used for public traffic and 26·28 miles of mixed (5' 6" and 3' 3½") gauge line between Bhatinda and Kot Kapura, worked over by the North-Western State and Rajputana-Malwa Railways.

(b) Includes 16·79 miles between Burhwal and Bara Banki and 0·59 mile on the Cawnpore Bridge of mixed (5' 6" and 3' 3½") gauge line, and 1·81 miles of 3' 3½" gauge line between the Oudh and Rohilkhand State Railway Cantonment and the Bengal and North-Western Railway city stations at Benares.

(c) Worked by the Great Indian Peninsula Railway Company.

(d) Worked by the South Indian Railway Company.

(e) Worked by His Highness the Nizam's Guaranteed State Railways Company.

(f) Includes 39·23 miles of 3' 3½" gauge line between Virangam and Wadhwan.

(g) Worked by the Bombay, Baroda and Central India Railway Company.

(h) Worked by the Madras and Southern Mahratta Railway Company.

(i) Includes 1·89 miles of mixed (5' 6" and 3' 3½") gauge line between Bezwada and Kistna block hut, and 1·08 miles of 3' 3½" gauge line between Kistna block hut and Tadepalli.

(j) Purchased by the State on 1st January 1908 and transferred to "State lines worked by companies" under the headings "Madras and Southern Mahratta" and "South Indian."

(k) Worked by the Oudh and Rohilkhand State Railway.

(l) Worked by the North-Western State Railway.

\* Correction of mileage.

	Miles.	Miles.	Miles.
Brought forward	...	14,820'70	
<b>5' 6" gauge—concl'd.</b>			
(vi) Assisted companies' lines—			
A. Subsidized by the Government of India—			
Delhi-Umballa-Kalka (a)	...	162'36	
B. Receiving land only from Government—			
Tarkessur (a)	...	22'23	
(vii) Native State lines—			
A. Worked by companies—			
Bhopal-Itarsi ( <i>Native State section</i> ) (b)	44'28		
Bhopal-Ujjain (b)	113'27		
Bina-Goonna-Baran (b)	145'63		
Kolar Gold-fields (c)	9'88		
Nagda-Ujjain (d)	34'32		
Nizam's Guaranteed State	(e) 330'13		
Petlad-Cambay (Anand-Tarapur section) (d)	21'50		
Petlad-Cambay (Tarapur-Cambay section) (d)	12'30		
		711'31	
B. Worked by State railway agency—			
Jammu and Kashmir ( <i>Native State section</i> )			
(f) and (g)	15'98		
Ludhiana-Dhuri-Jakhal (f)	78'65		
Rajpura-Bhatinda (f)	107'05		
		201'68	
(viii) Leased lines—			
South Behar (a)	...	78'76	
Total 5' 6" gauge	...	...	15,997'04
<b>3' 3½" gauge—</b>			
(ix) State lines worked by the State—			
Cawnpore-Burhwal ( <i>metre gauge link</i> )	(h) 79'60		
Eastern Bengal—			
Behar, Kaunia-Dhubri and Northern sections ( <i>including the British section of the Santrabari Extension and the Rana-ghat-Krishnagar and Teesta-Kurigram branches</i> )	*680'22		
Dacca section	85'92		
		845'74	
Carried over	...	845'74	15,997'04

(a) Worked by the East Indian Railway Company.

(b) Worked by the Great Indian Peninsula Railway Company.

(c) Worked by the Madras and Southern Mahratta Railway Company.

(d) Worked by the Bombay, Baroda and Central India Railway Company.

(e) Includes 5'82 miles of mixed (5' 6" and 3' 3½") gauge line between Hyderabad and Secunderabad, worked over by the Nizam's Guaranteed State and the Hyderabad-Godavari Valley Railways.

(f) Worked by the North-Western State Railway.

(g) The British section of this railway forms an integral part of the North-Western State Railway.

(h) Excludes 23'40 miles of the Lucknow-Bareilly Railway between Aishbagh and Daliganj, worked over, but includes 16'79 miles between Burhwal and Bara Banki and 0'59 mile on the Cawnpore Bridge of mixed (5' 6" and 3' 3½") gauge line of the Oudh and Rohilkhand State Railway.

• Correction of mileage.

	Miles.	Miles.	Miles.
<b>3' 3<math>\frac{1}{2}</math>" gauge—contd.</b>			
Brought forward	...	845.74	15,997.04
(x) <b>State lines worked by companies—</b>			
Assam-Bengal	775.28		
Bellary-Rayadrug (a)	33.35		
Burma	1,340.15		
Burma Extensions	134.77		
Guntakal-Mysore Frontier (a)	119.50		
Hospet-Kottur (a)	48.03		
Jodhpur-Hyderabad ( <i>British section</i> ) (b) and (c)	123.98		
Lucknow-Barcilly (d)	237.04		
Madras and Southern Mahratta	1,307.51		
Mysore section (Madras and Southern Mahratta) (a)	296.22		
Nilgiri (e)	16.99		
Palampur-Deesa (f)	17.28		
Rajputana-Malwa (f)	(g) 1,774.36		
South Indian	865.25		
Tinnevelly-Quilon (Travancore) ( <i>British section</i> ) (e)	50.48		
Tirhoot (h)	*782.32		
(xi) <b>District Boards' lines—</b>		7,922.51	
Bezwada-Masulipatam (a)	49.38		
Tanjore District Board (e)	103.36		
(xii) <b>Branch line companies' railways assisted by Government under "rebate" terms—</b>		152.74	
Ahmedabad-Dholka (f)	33.50		
Ahmedabad-Parantij (f)	54.70		
Mymensing-Jamalpur-Jagannathganj (i)	*53.90		
(xiii) <b>Assisted companies' lines—</b>		142.10	
A. Subsidized by the Government of India—			
Rohilkund and Kumaon	...	201.99	
B. Subsidized by Local Governments—			
Dibru-Sadiya	...	77.50	
C. Subsidized by District Boards—			
Bengal-Dooars	...	36.40	
D. Receiving land only from Government—			
Bengal and North-Western	*1,014.83		
Bengal-Dooars Extensions	116.56		
Deoghur	4.79		
(xiv) <b>Unassisted companies' lines—</b>		1,136.18	
Ledo and Tikak-Margherita (j)	...	8.50	
Carried over	...	10,523.66	15,997.04

- (a) Worked by the Madras and Southern Mahratta Railway Company.  
 (b) Worked by the Jodhpur-Bikaner Railway.  
 (c) The Native State section of this railway forms an integral part of the Jodhpur section of the Jodhpur-Bikaner Railway.  
 (d) Worked by the Rohilkund and Kumaon Railway Company.  
 (e) Worked by the South Indian Railway Company.  
 (f) Worked by the Bombay, Baroda and Central India Railway Company.  
 (g) Includes 2.10 miles at Ujjain, 3.07 miles between Agra Cantonment and Jumna East Bank and 0.94 mile between Lahori Gate Cabin and Brewery Cabin, Delhi, laid on the 5' 6" gauge, and 26.28 miles of mixed (5' 6" and 3' 3 $\frac{1}{2}$ ") gauge line between Kot Kapura and Bhatinda, worked over by the Rajputana-Malwa and North Western State Railways.  
 (h) Worked by the Bengal and North-Western Railway Company.  
 (i) Worked by the Eastern Bengal State Railway.  
 (j) Worked by the Assam Railways and Trading Company.  
 \* Correction of mileage.

	Miles.	Miles.	Miles.
Brought forward	...	10,523'66	15,997'04
<b>3' 3½" gauge—concl'd.</b>			
<b>(xv) Native State lines—</b>			
<b>A. Worked by Native States—</b>			
Bhavnagar-Gondal-Junagad-Porbandar	(a) 334'19		
Bikaner	245'35		
Dhrangadra (b)	20'83		
Jamnagar (b)	(c) 54'22		
Jetalsar-Rajkot (b)	46'21		
Jodhpur	463'89		
Morvi	(d) 94'64		
Udaipur-Chitor	67'30		
		1,326'63	
<b>B. Worked by companies—</b>			
Birur-Shimoga (e)	37'92		
Gaekwar's Mehsana (f)	92'63		
Hindupur (Yesvantpur-Mysore Frontier) (e)	51'35		
Hyderabad-Godavari Valley (g)	(h) 391'13		
Jaipur (f)	72'84		
Kolhapur (e)	29'27		
Mysore-Nanjangud (e)	15'80		
Sangli (e)	4'90		
Shoranur-Cochin (i)	64'75		
Tinnevely-Quilon (Travancore) (Native State section) (i)	57'98		
Vijapur-Kalol-Kadi (f)	41'37		
		859'94	
<b>(xvi) Lines in Foreign Territory—</b>			
Karaikkal-Peralam (i)	14'65		
Pondicherry (i)	7'85		
West of India Portuguese (e)	51'10		
		73'60	
Total 3' 3½" gauge	...	...	12,783'83
<b>2' 6" and 2' 0" gauges—</b>			
<b>(xvii) State lines worked by the State—</b>			
Dandot Light (2' 0") (j)	6'18		
Jorhat (2' 0")	31'75		
Kalka-Simla (2' 6") (j)	59'44		
Kohat-Thal (2' 6") (j)	62'16		
Nowshera-Durgai (2' 6") (j)	40'25		
		199'78	
Carried over	...	199'78	28,780'87

(a) Includes 5'23 miles of Bhavnagar Dock estates and Junagad quarry lines.

(b) Worked by the Bhavnagar-Gondal-Junagad-Porbandar Railway.

(c) Includes 3'93 miles of the Bedi Bandar Dock estate lines.

(d) Includes 20'70 miles of 2' 6" gauge line between Vankaner and Morvi.

(e) Worked by the Madras and Southern Mahratta Railway Company.

(f) Worked by the Bombay, Baroda and Central India Railway Company.

(g) Worked by His Highness the Nizam's Guaranteed State Railways Company.

(h) Includes 5'82 miles of mixed (5' 6" and 3' 3½") gauge line between Hyderabad and Secunderabad, worked over by His Highness the Nizam's Guaranteed State and the Hyderabad-Godavari Valley Railways.

(i) Worked by the South Indian Railway Company.

(j) Worked by the North Western State Railway.



	Miles.	Miles.	Miles.
<b>2' 6" and 2' 0" gauges—concl'd.</b>			
Brought forward	...	199'78	28,780'87
(xviii) <b>State lines worked by companies—</b>			
Jubbulpore-Gondia Extension (2' 6") (a)	258'53		
Morappur-Dharmapuri (2' 6") (b)	18'53		
Purulia-Ranchi (2' 6") (a)	72'28		
Raipur-Dhamtari (2' 6") (a)	56'94		
Tirupattur-Krishnagiri (2' 6") (b)	25'38		
(xix) <b>Assisted companies' lines—</b>			
<b>A. Subsidized by Local Governments—</b>			
Darjeeling-Himalayan (2' 0")	51'00		
Thaton-Duyinzaik (2' 6")	7'76		
<b>B. Subsidized by District Boards—</b>			
Baraset-Basirhat Light (2' 6")	26'06		
Bukhtiar-pore-Bihar Light (2' 6")	18'50		
Howrah-Amta Light (2' 0")	37'19		
Howrah-Sheakhala Light (2' 0")	19'75		
Tez-pore-Balipara Light (2' 6")	20'10		
<b>C. Receiving land only from Govern- ment—</b>			
Barsi Light (2' 6")	78'50		
Matheran (2' 0") (c)	* 12'76		
Powayan Light (2' 6") (d)	39'50		
Shahdara (Delhi)-Saharanpur Light (2' 6")	93'02		
(xx) <b>Unassisted companies' lines—</b>			
Tarakeshwar-Magra Light (2' 6")	...		
(xxi) <b>Native State lines—</b>			
<b>A. Worked by Native States—</b>			
Cutch (2' 6")	11'67		
Dholpur-Bari (2' 6")	19'25		
<b>B. Worked by companies—</b>			
Gaekwar's Dabhoi (2' 6") (e)	94'48		
Gwalior Light (2' 0") (c)	183'53		
Mourbhanj (2' 6") (a)	32'41		
Parlakimedi Light (2' 6") (a)	24'62		
Rajpipla (2' 6") (e)	37'37		
<b>C. Worked by State railway agency—</b>			
Cooch Behar (2' 6") (f)	...		
Total 2' 6" and 2' 0" gauges	...		
Total mileage open of all railways on the 31st March 1908	...		
			1,505'78
			†30,286'65

- (a) Worked by the Bengal-Nagpur Railway Company.  
 (b) Worked by the South Indian Railway Company.  
 (c) Worked by the Great Indian Peninsula Railway Company.  
 (d) Worked by the Robilkund and Kumaon Railway Company.  
 (e) Worked by the Bombay, Baroda and Central India Railway Company.  
 (f) Worked by the Eastern Bengal State Railway.

\* Correction of mileage.  
 † Made up as follows:—

Open at the commencement of 1907-1908	29,303'37
<b>Add—</b>	
Open during 1907-1908	985'16
Net increase due to minor corrections of mileage	5'36
	30,293'89
<b>Deduct—</b>	
Forbesganj-Debiganj section of the Eastern Bengal State Railway abandoned	7'24
	30,286'65

And the mileage under construction or sanctioned for construction on the 31st March 1908 will therefore be 2,457·16 miles, made up as follows:—

	Miles.	Miles.	Miles.	Miles.
<b>5' 6" gauge—</b>				
(i) State lines worked by the State—				
North Western—				
Kacha Garhi to mile 22·40 . . . . .	*22·40			
Lodhran to Khanewal . . . . .	56·59			
Shorkot Road to Chichoki . . . . .	130·65	209·64		
Oudh and Rohilkhand—				
Balamau to Sitapur (a) . . . . .	37·12			
Rosa to Sitapur (a) . . . . .	51·36	88·48		
			298·12	
(ii) State lines worked by companies—				
Bengal-Nagpur—				
Branch line near Khanoodih . . . . .	*1·97			
Kandri Branch . . . . .	2·53			
Sini to Gurumaishini (a) . . . . .	44·00			
Vizianagram to Raipur (b) . . . . .	310·62	359·12		
East Indian—				
Dhulian to Katwa . . . . .	81·79			
Bhagalpur to Bausi . . . . .	31·04			
Borachuk to Sodepur . . . . .	4·50			
Chord line between the East Indian and Oudh and Rohilkhand State Railways near Moghal Sarai . . . . .	1·19			
Ghat line to Dhulian . . . . .	1·06			
Ghat line to Sajimpara . . . . .	2·50			
Hooghly to Katwa . . . . .	65·20			
Mile 170½ from Howrah on the Jharia branch to Chandore . . . . .	4·16			
Toposi to Baraboni . . . . .	9·31	200·75		
Great Indian Peninsula—				
Kurla to Mazagaon . . . . .	*6·83			
Mahim link . . . . .	1·32	8·15		
Nagda-Muttra—				
Kotah to Muttra . . . . .	...	199·96		
Salem-Attur (a) . . . . .	...	36·06	804·04	
Total 5' 6" gauge . . . . .	...	...	...	1,102·16
<b>3' 3½" gauge—</b>				
(iii) State lines worked by the State—				
Eastern Bengal—				
Forbesganj to the Nepal Frontier . . . . .	7·40			
Katihar to Godagari . . . . .	105·00			
Kokrajhar to the Brahmaputra river opposite Gauhati . . . . .	*112·93		225·33	
Carried over . . . . .	...	...	225·33	1,102·16

(a) Commencement of work not authorized.

(b) Commencement of work on the Parvatipuram-Raipur section deferred.

\* Correction of mileage.

	Miles.	Miles.	Miles.	Miles.
Brought forward	...	...	225'33	1,102'16
3' 3 $\frac{3}{4}$ " gauge—concl'd.				
(iv) State lines worked by companies—				
• Assam-Bengal—				
Akhaura to Ashuganj	* 19'32			
Kalaura to the Khooseara river	16'00			
Burma—		35'32		
Neikban to Begayet	66'25			
Thamaing to Malagaon	6'70			
Burma Extension—		72'95		
Danbi to Kyangin	...	52'16		
Dhone-Kurnool	...	32'00		
Nilgiri—				
Coonoor to Ootacamund	...	11'75		
South Indian—				
Portion of the Rameswaram Extension	3'17			
Rameswaram to Danishkodi	11'30			
Tangachimadam to Port Amphill	1'71			
Tiruppachettai to Sivagunga	9'00	25'18		
(v) Assisted companies' lines—			229'36	
A. Subsidized by Local Governments—				
Dibru-Sadiya—				
Talap to Saikhoa Ghat	...	...	8'52	
B. Receiving land only from Government—				
Bengal and North-Western—				
Benares to Jhoosi	72'58			
Burhwal to Sitapur	59'79			
Madho Singh to the Ganges river opposite Mirzapur	10'30			
Mirpur Khas-Jhudo	...	142'67		
(vi) Native State lines—			190'67	
A. Worked by Native States—				
Bikaner—				
Seyangarh to Hissar	...	135'68		
Jodhpur—				
Degana to Seyangarh	...	61'35		
B. Worked by companies—			197'03	
Gaekwar's Mehsana—				
Chanasma to Bechraji	16'74			
Kheralu to Dabhora	7'73			
Manund Road to Harij	21'37			
			45'84	
Total 3' 3 $\frac{3}{4}$ " gauge	...	...	...	896'75
Carried over	...	...	...	1,998'91

\* Correction of mileage.

	Miles.	Miles.	Miles.	Miles.
Brought forward	...	...	...	1,998.91
<i>2' 6" and 2' 0" gauges—</i>				
(vii) State lines worked by the State—				
Jullundur-Kapurthala-Sultanpur				
( <i>British section</i> ) (a)—				
Jullundur to the British Frontier	...	...	6.80	
(viii) State lines worked by companies—				
Gondia-Chanda (2' 6")—				
Gondia to Chanda	148.65			
Nagbhir to Nagpur	63.75			
Jubbulpore-Gondia Extension		212.40		
(2' 6")—				
Nainpur to Mandla	...	*26.32		
			238.72	
(ix) Assisted companies' lines—				
A. Subsidized by District Boards—				
Baraset-Basirhat Light (2' 0")—				
Basirhat to Hosanabad	...	8.50		
Howrah-Amta Light (2' 0")—				
Autpur to Champadanga (b)	9.00			
Autpur to Rajbulhat (b)	3.50			
		12.50		
			21.00	
B. Receiving land only from Government—				
Dwara-Therria Light (2' 6")—				
Dwara to Maolong (c)	13.50			
Maolong to Therria Ghat (b)	6.00			
		19.50		
Shahdara (Delhi)-Saharanpur				
Light (2' 6")—				
Baraut to Meerut (b)	...	30.00		
			49.50	
(x) Native State lines—				
A. Worked by Native States—				
Cutch (2' 6")—				
Anjar to Bhuj	...	...	27.38	
B. Worked by companies—				
Kosamba-Zankavav (2' 6")	...	26.44		
Gwalior Light (2' 0")—				
Sabalgarh to Shiupur	...	66.39		
			92.83	
C. Worked by State Railway Agency—				
Jullundur-Kapurthala-Sultanpur				
(Native State section)—				
Sultanpur to the British Frontier (a)	...	...	22.02	
Total 2' 6" and 2' 0" gauges	...	...	...	458.25
Total of all railways under construction or sanctioned for construction on the 31st March 1908	...	...	...	2,457.16

(a) Commencement of work not authorized and question of gauge not finally settled.

(b) Commencement of work not authorized.

(c) Completion deferred.

\* Correction of mileage.



Making a grand total of railways completed and in hand at the commencement of 1908-1909 32,743'81  
 And showing, after allowing for lines abandoned and corrections of mileage, an advance on the previous year of miles 290'62  
 It is expected that the following lengths of unfinished line will be opened for public traffic in 1908-1909:—

	Miles.	Miles.	Miles.	Miles.
<b>5' 6" gauge—</b>				
(i) State lines worked by the State—				
North Western—	...	...	56'59	
Lodhran to Khanewal	...	...		
(ii) State lines worked by companies—				
Bengal-Nagpur—	...	48'50		
Vizianagram to Parvatipuram	...	2'50		
East Indian—	...	...		
Toposi to mile 2'50	...	...		
Great Indian Peninsula—	...	...		
Kurla to Mazagaon	6'83	...		
Mahim link	1'32	...		
Nagda-Muttra—	...	8'15		
Kotah to Muttra	...	199'96		
Total 5' 6" gauge	...	...	259'11	
<b>3' 3½" gauge—</b>				
(iii) State lines worked by the State—				
Eastern Bengal—	...	...		
Forbesganj to the Nepal Frontier	7'40	...		
Katihar to Godagari	105'00	...		
Kokrajhar to the Brahmaputra river opposite Gauhati	112'93	...		
(iv) State lines worked by companies—				
Assam-Bengal—	...	...	225'33	
Akhaura to Ashuganj	...	19'32		
Burma Extensions—	...	52'16		
Danbi to Kyangin	...	...		
Dhone-Kurnool	...	32'00		
Nilgiri—	...	11'00		
Coonoor to Fern Hill	...	...	114'48	
Total 3' 3½" gauge	...	...	...	339'81
Carried over	...	...	...	655'51

\* Made up as follows:—

Completed and in hand at the beginning of 1907-1908 32,453'19

Add—  
 Sanctioned during 1907-1908 301'37  
 Net increase due to minor corrections of mileage 2'21

Deduct—  
 Forbesganj-Debiganj section of the Eastern Bengal State Railway abandoned 7'24  
 Decrease in the mileage of the Mandla branch of the Bengal-Nagpur Railway 5'82

13'06  
 32,743'81

	Miles.	Miles.	Miles.	Miles.
Brought forward . . . . .	...	...	...	655'51
<b>2' 6" and 2' 0" gauges—</b>				
(v) State lines worked by companies—				
Gondia-Chanda (2' 6")—	...	145'75		
Chanda to Nagpur				
Jubbulpore-Gondia Extension (2' 6")—	...	26'32		
Nainpur to Mandla . . . . .			172'07	
(vi) Native State lines—				
A. Worked by Native States—				
Cutch (2' 6")—				
Anjar to Bhuj . . . . .	...	...	27'38	
B. Worked by companies—				
Gwalior Light (2' 0")—				
Sabalgarh to Shiupur . . . . .	...	...	66'39	
Total 2' 6" and 2' 0" gauges . . . . .	...	...	...	265'84
Total . . . . .	...	...	...	921'35

Leaving the undermentioned lines for completion in 1909-1910 or later.

	Miles.	Miles.	Miles.	Miles.
<b>5' 6" gauge—</b>				
(i) State lines worked by the State—				
North Western—				
Kacha Garhi to mile 22'40 . . . . .	22'40			
Shorkot Road to Chichoki . . . . .	130'65			
Oudh and Rohilkhand—		153'05		
Balamau to Sitapur (a) . . . . .	37'12			
Rosa to Sitapur (a) . . . . .	51'36			
		88'48		
(ii) State lines worked by companies—			241'53	
Bengal-Nagpur—				
Branch line near Khanoodih . . . . .	1'97			
Kandri Branch . . . . .	2'53			
Sini to Gurumaishini (a) . . . . .	44'00			
Parvatipuram to Raipur (b) . . . . .	262'12			
East Indian—		310'62		
Dhulian to Katwa . . . . .	81'79			
Bhagalpur to Bausi . . . . .	31'04			
Borachuk to Sodepur . . . . .	4'50			
Chord line between the East Indian and Oudh and Rohilkhand State Railways near Moghal Sarai . . . . .	1'19			
Ghat line to Dhulian . . . . .	1'06			
Ghat line to Sajimpara . . . . .	2'50			
Hooghly to Katwa . . . . .	65'20			
Mile 170½ from Howrah on the Jharia branch to Chandore . . . . .	4'16			
Mile 2'50 to Baraboni . . . . .	6'81			
		198'25		
Salem-Attur (a) . . . . .	...	36'06		
			544'93	
Total 5' 6" gauge . . . . .	...	...	...	786'46
Carried over . . . . .	...	...	...	786'46

(a) Commencement of work not authorized.  
(b) Commencement of work deferred.

	Miles.	Miles.	Miles.	Miles.
<b>3' 3<math>\frac{3}{8}</math>" gauge—</b>	...	...	...	786.46
<b>Brought forward</b>	...	...	...	
<b>(iii) State lines worked by companies—</b>				
Assam-Bengal—				
Kalaura to the Khooseara river	...	16.00		
Burma—				
Neikban to Bigayet	66.25			
Thamaing to Malagaon	6.70			
		72.95		
Nilgiri—				
Fern Hill to Ootacamund	...	0.75		
South Indian—				
Portion of the Rameswaram Extension	3.17			
Rameswaram to Danishkodi	11.30			
Tangachimadam to Port Amphill	1.71			
Tiruppachettai to Sivagunga	9.00			
		25.18		
			114.88	
<b>(iv) Assisted companies' lines—</b>				
<b>A. Subsidized by Local Governments—</b>				
Dibru-Sadiya—				
Talap to Shaikhoa Ghat	...	...		
			8.52	
<b>B. Receiving land only from Government—</b>				
Bengal and North-Western—				
Benares to Jhoosi	72.58			
Burhwal to Sitapur	59.79			
Madho Singh to the Ganges River opposite Mirzapur	10.30			
		142.67		
Mirpur Khas-Jhudo	...	48.00		
			190.67	
<b>(v) Native State lines—</b>				
<b>A. Worked by Native States—</b>				
Bikaner—				
Seyangarh to Hissar	...	135.68		
Jodhpur—				
Degana to Seyangarh	...	61.35		
			197.03	
<b>B. Worked by companies—</b>				
Gackwar's Mehsana—				
Chanasma to Bechraji	16.74			
Kheralu to Dabhora	7.73			
Manund Road to Harij	21.37			
			45.84	
<b>Total 3' 3<math>\frac{3}{8}</math>" gauge</b>	...	...	...	556.94
<b>Carried over</b>	...	...	...	1,343.40

	Miles.	Miles.	Miles.	Miles.
Brought forward	...	...	...	1,343'40
<b>2' 6" and 2' 0" gauges—</b>				
(vi) State lines worked by the State—				
Jullundur-Kapurthala-Sultanpur (British section) (a)—				
Jullundur to the British Frontier	...	...	6'80	
(vii) State lines worked by companies—				
Gondia-Chanda (2' 6")—				
Nagbhir to Chanda	...	...	66'65	
(viii) Assisted companies' lines—				
A. Subsidized by District Boards—				
Baraset-Basirhat Light (2' 6")—				
Basirhat to Hosanabad	...	8'50		
Howrah-Amta Light (2' 0")—				
Autpur to Champadanga (b)	9'00			
Autpur to Rajbulhat (b)	3'50			
		12'50		
			21'00	
B. Receiving land only from Government—				
Dwara-Therria Light (2' 6")—				
Dwara to Maolong (c)	13'50			
Maolong to Therria Ghat (b)	6'00			
		19'50		
Shahdara (Delhi)-Saharanpur Light (2' 6")—				
Baraut to Meerut (b)	...	30'00		
			49'50	
(ix) Native State lines—				
A. Worked by companies—				
Kosamba-Zankavav (2' 6")	...	...	26'44	
B. Worked by State railway agency—				
Jullundur-Kapurthala-Sultanpur (Native State section)—				
Sultanpur to the British Frontier (a)	...	...	22'02	
Total 2' 6" and 2' 0" gauges	...	...	...	192'41
Total	...	...	...	1,535'81

(a) Commencement of work not authorized and question of gauge not finally settled.

(b) Commencement of work not authorized.

(c) Completion deferred.

# Financial Summary.

## ACCOUNTS, 1906-1907.

Accounts of 1906-1907 closed with a surplus of £1,589,300, being £263,200 more than the Revised Estimates.

## REVISED ESTIMATES, 1907-1908.

2. The following changes in the system of accounts have been introduced, namely, (1) exclusion of local figures, (2) grouping of Military heads, and (3) re-distribution of interest charge between ordinary and productive debt. The Budget figures of 1907-1908 have also been re-arranged on the same basis so as to compare like with like. The comparison made below is with Budget as thus recast: Revised Estimates of 1907-1908 show total revenue at £70,989,200, against £72,500,000 taken in Budget; Expenditure £70,753,800, against £71,725,400; surplus £235,400, against £774,600.

3. Imperial revenue less by £1,270,300; Expenditure less by £731,100; Provincial revenue less by £240,500; Expenditure more by £268,600.

Important variations are—

### Increases of Revenue—

	£
Opium . . . . .	871,800
Salt . . . . .	46,900
Stamps . . . . .	67,700
Customs . . . . .	368,500
Mint . . . . .	192,700

### Decreases of Revenue—

Land Revenue . . . . .	1,701,100
Forest . . . . .	148,100
Exchange . . . . .	73,300
Railways—net receipts . . . . .	725,400

### Increases of Expenditure—

Interest . . . . .	734,900
Miscellaneous . . . . .	158,400
Famine Relief . . . . .	455,900
Other Public Works . . . . .	116,400

### Decreases of Expenditure—

Direct Demands on the Revenues . . . . .	211,300
Reduction or Avoidance of Debt . . . . .	220,700
Railways: Interest and Miscellaneous charges . . . . .	512,100
Irrigation . . . . .	187,300
Military Services . . . . .	758,600

4. Failure of the monsoon during the autumn of 1907 has caused widespread distress over greater part of the United Provinces, eastern districts of the Punjab, northern half of the Central Provinces and some parts of Bengal and Bombay and many of the Native States in Central India. The effect of this is visible on Land Revenue, Railway returns and in famine relief expenditure. Customs revenue gained by an unprecedented activity in imports. Sale price of Bengal Opium averaged Rs 1,350 per chest, against the estimate of Rs 1,250. Consumption of Salt increased following a reduction of duty. Rise in Mint receipts due to profits on large outturn of nickel and bronze coin. Under Railways gross earnings were better, notwithstanding the effects of scarcity, but heavy



renewal charges depressed the net receipts. Increase under Interest on ordinary debt is mainly due to the readjustments effected, causing a reduction under interest on Railway and Irrigation.

### BUDGET ESTIMATES, 1908-1909.

5. The Budget Estimate of total revenue is £73,438,900; total expenditure £72,867,400; surplus £571,500.

On the assumption that seasons will be normal, an improvement over the figures of the Revised Estimate for 1907-1908 is anticipated under nearly all heads of revenue except Opium, the net increase being £2,449,700. Under Opium the reduction in the number of chests to be sold and exported from Bombay accounts for a decrease of £380,000. Price of Bengal opium is taken at Rs. 1,300 per chest. After allowing for remissions and suspensions in affected provinces Land Revenue is expected to be better by £1,435,200. The other improvements are—

	£
Salt . . . . .	65,300
Stamps . . . . .	126,400
Excise . . . . .	194,600
Forest . . . . .	103,700
Railway net Earnings . . . . .	800,100
Irrigation . . . . .	192,300

6. The only important decreases are Mint £165,900 as coinage is expected to be less active, and £60,000 under Exchange.

7. Provision has been made for grants of £80,000 for Police reform and of £200,000 for Sanitation.

8. The estimate of gross expenditure is £73,392,500, but of this amount £525,100 will be met from Provincial balances. The principal variations are—

#### Decreases—

	£
Civil works . . . . .	224,700
Opium . . . . .	175,600

#### Increases—

Salaries and Expenses, Civil Departments . . . . .	995,200
--	---------

#### Of which chief items are—

Police . . . . .	301,100
Education . . . . .	183,200
Medical . . . . .	280,000
Political . . . . .	70,700
Scientific and Minor Departments . . . . .	64,600
Famine Relief Expenditure . . . . .	364,500
State Railways—Interest and Miscellaneous charges . . . . .	321,700
Military Services . . . . .	233,900

9. Under Police Local Governments are making progress in giving effect to reforms advised by Police Commission. Provision is made for Famine Relief expenditure as relief operations must continue till rains set in. Reduction under Civil Works is due to reduction of Provincial balances in some provinces. Under Military Services grant for special expenditure is restricted to £1,666,700, and no regrant of lapses has been made. The charges are swollen by an increase of £130,000 in cost of food supplies due to scarcity.

## 10. Estimates of Capital requirements are—

## Capital Expenditure not charged to Revenue—

Irrigation Works	£
State Railways	1,000,000
Outlay of Railway Companies	8,555,111
Discharge of Debt (chiefly Railway debentures)	1,444,900
Loans and Advances	950,400
	207,200
<b>TOTAL</b>	<b>12,157,600</b>

## To be met as follows:—

Revenue Surplus	571,500
Balance of five million loan of this year to be received next year	746,000
Net receipts of Savings Banks	453,500
Deposits and Remittances	523,800
Appropriation from the profits of Rupee coinage	666,700
Capital to be raised by Railway Companies	4,900,000
<b>Total resources amount to</b>	<b>7,861,500</b>

And leave £4,296,100 still to be provided.

## It is proposed to provide this by—

Rupee Loan of	2,000,000
Temporary India Bills	500,000
Reduction of Cash balances	1,796,100

## 11. Estimated balances on 31st March 1909 are—

In India	£
In England	12,200,000
	3,759,000

## 12. Total expenditure, Railway programme, for next year £10,000,000, of which—

Open lines, including rolling stock	£
Lines under construction	7,659,200
New lines	2,207,500
	133,300

## 13. Council Bills for Secretary of State's requirements are estimated at £18,500,000, but additional bills will be sold if needed to meet demands of trade.

March 20, 1908.



# The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

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SIMLA, TUESDAY, MAY 19, 1908.

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HOME DEPARTMENT.

NOTIFICATION.

ESTABLISHMENTS.

No. 514.

*Simla, the 19th May 1908.*

A temporary vacancy having occurred in the office of Lieutenant-Governor of Eastern Bengal and Assam consequent on the grant of leave for six months to the HONOURABLE SIR LANCELOT HARE, K.C.S.I., C.I.E., the Governor General of India is pleased, under the authority vested in him by the 29th section of the Act 21 and 22 Vict., Cap. 106, and subject to the approbation of His Majesty, to appoint the HONOURABLE MR. CHARLES STUART BAYLEY, C.S.I., Resident at Hyderabad, to officiate as Lieutenant-Governor of Eastern Bengal and Assam during the absence of SIR LANCELOT HARE on the said leave.

The HONOURABLE MR. BAYLEY has this day assumed charge of the office of Lieutenant-Governor of Eastern Bengal and Assam.

H. A. STUART,

*Offg. Secretary to the Government of India.*



# The Gazette of India

## EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

SIMLA, MONDAY, JUNE 8, 1908.

GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 8th June, 1908, and is hereby promulgated for general information :—

ACT NO. VI OF 1908.

*An Act further to amend the law relating to explosive substances.*

WHEREAS it is necessary further to amend the law relating to explosive substances ; It is hereby enacted as follows :—

1. (1) This Act may be called the Explosive Substances Act, 1908.

Short title, extent and application.

(2) It extends to the whole of British India and applies also to—

(a) all native Indian subjects of His Majesty in any place without and beyond British India ;

(b) all other British subjects within the territories of any native prince or chief in India.

2. In this Act the expression "explosive substance" shall be deemed to include any materials for making any explosive substance ; also any apparatus, machine, implement, or material used, or intended to be used, or adapted for causing, or aiding in causing, any explosion in or with any explosive substance ; also any part of any such apparatus, machine, or implement.

3. Any person who unlawfully and maliciously causes by any explosive substance an explosion of a nature likely to endanger life or to cause serious injury to property shall, whether any injury to person or property has been actually caused or not, be punished with transportation for life or any shorter term, to which fine may be added, or with imprisonment for a term which may extend to ten years, to which fine may be added.

Punishment for causing explosion likely to endanger life or property.

4. Any person who unlawfully and maliciously—

Punishment for attempt to cause explosion, or for making or keeping explosive with intent to endanger life or property.

(a) does any act with intent to cause by an explosive substance, or conspires to cause by an explosive substance, an explosion in British India of a nature likely to endanger life or to cause serious injury to property ; or

(b) makes or has in his possession or under his control any explosive substance with intent by means thereof to endanger life, or cause serious injury to property in British India, or to enable any other person by means thereof to endanger life or cause serious injury to property in British India ;

shall, whether any explosion does or does not take place and whether any injury to person or property has been actually caused or not, be punished with transportation for a term which may extend to twenty years, to which fine may be added, or with imprisonment for a term which may extend to seven years, to which fine may be added.

5. Any person who makes or knowingly has in his possession or under his control any explosive substance, under such circumstances as to give rise to a reasonable suspicion that he is not making it or does not have it in his possession or under his control for a lawful object, shall, unless he can show that he made it or had it in his possession or under his control for a lawful object, be punishable with transportation for a term which may extend to fourteen years, to which fine may be added, or with imprisonment for a term which may extend to five years, to which fine may be added.

6. Any person who by the supply of or solicitation for money, the providing of premises, the supply of materials, or in any manner whatsoever, procures, counsels, aids, abets, or is accessory to, the commission of any offence under this Act shall be punished with the punishment provided for the offence.

7. No Court shall proceed to the trial of any person for an offence against this Act except with the consent of the Local Government or the Governor General in Council.

### Statement of Objects and Reasons.

Recent events have brought prominently to notice the inadequacy of the existing law to deal with crimes committed by means of explosive substances. The Indian Explosives Act, 1884, was framed to prevent accidents rather than to prevent crime and its provisions are clearly inadequate to meet the present emergency. No sentence of imprisonment can be imposed under that Act and the maximum penalty is only a fine of three thousand rupees. The Indian Arms Act, 1878, though it applies to the possession of explosives as well as arms, is also inadequate in respect both of the penalties it allows and the scope of its provisions for dealing promptly with preparations to manufacture bombs and other explosives. The Penal Code provides for the punishment of persons who cause hurt or mischief by means of explosive substances and it also deals with attempts to cause hurt or mischief but only when any act towards the commission of the offence is actually done. But it does not provide any penalty for making or possessing explosive substances with unlawful intent and it does not in other cases always provide such severe penalties as are requisite. The Governor-General in Council therefore considers it necessary to supplement the existing law by an Act on the lines of the English Explosive Substances Act, 1883, which was enacted for the express purpose of dealing with anarchist crimes. The Bill which has been drafted to give effect to this decision provides for the punishment of any person who causes an explosion likely to endanger life or property, or who attempts to cause such an explosion, or makes or has in his possession any explosive substance with intent to endanger life or property. It further makes the manufacture or possession of explosive substances for any other than a lawful object a substantive offence and throws on the person who makes or is in possession of any explosive substance the onus of proving that the making or possession was lawful. It also provides adequately for the punishment both of principals and accessories.

H. ADAMSON.

*The 6th June 1908.*

J. M. MACPHERSON,  
Secretary to the Government of India.



GOVERNMENT OF INDIA.

LEGISLATIVE DEPARTMENT.

The following Act of the Governor General of India in Council received the assent of the Governor General on the 8th June, 1908, and is hereby promulgated for general information:—

ACT NO. VII OF 1908.

*An Act for the prevention of incitements to murder and to other offences in newspapers.*

WHEREAS it is expedient to make better provision for the prevention of incitements to murder and to other offences in newspapers; it is hereby enacted as follows:—

Short title and extent. 1. (1) This Act may be called the Newspapers (Incitements to offences) Act, 1908.

(2) It extends to the whole of British India.

2. (1) In this Act, unless there is anything repugnant in the subject or context,—

(a) "Magistrate" means a District Magistrate or Chief Presidency Magistrate:

(b) "newspaper" means any periodical work containing public news or comments on public news:

(c) "printing press" includes all engines, machinery, types, lithographic stones, implements, utensils and other plant or materials used for the purpose of printing.

(2) Save as herein otherwise provided all words and expressions in this Act shall have the same meanings as those respectively assigned to them in the Code of Criminal Procedure, 1898.

3. (1) In cases where, upon application made by order of or under authority from the Local Government, a Magistrate is of opinion that a newspaper printed and published within the Province contains any incitement to murder or to any offence under the Explosive Substances Act, 1908, or to any act of violence, such Magistrate may make a conditional order declaring the printing press used, or intended to be used, for the purpose of printing or publishing such newspaper, or found in or upon the premises where such newspaper is, or at the time of the printing of the matter complained of was, printed and all copies of such newspaper, wherever found, to be forfeited to His Majesty, and shall in such order state the material facts and call on all persons concerned to appear before him, at a time and place to be fixed by the order, to show cause why the order should not be made absolute.

(2) A copy of such order shall be fixed on some conspicuous part of the premises specified in the declaration made in respect of such newspaper under section 5 of the Press and Registration of Books Act, 1867, or of any other premises in which such newspaper is printed, and the affixing of such copy shall be deemed to be due service of the said order on all persons concerned.

(3) In cases of emergency or in cases where the purposes of the application might be defeated by delay, the Magistrate may, on or after the making of a conditional order under sub-section (1), make a further order *ex parte* for the attachment of the printing press or other property referred to in the conditional order.

(4) If any person concerned appears and shows cause against the conditional order, the Magistrate shall take evidence, whether in support of or in opposition to such order, in manner provided in section 356 of the Code of Criminal Procedure, 1898.

(5) If the Magistrate is satisfied that the newspaper contains matter of the nature specified in sub-section (1), he shall make the conditional order of forfeiture absolute in respect of such property as he may find to be within the terms of the said sub-section.

(6) If the Magistrate is not so satisfied, he shall set aside the conditional order of forfeiture and the order of attachment, if any.

4. (1) The Magistrate may by warrant empower any Police-officer not below the rank of a Sub-Inspector to seize and detain any property ordered to be attached under section 3, sub-section (3), or to seize and carry away any property ordered to be forfeited under section 3, sub-section (5), wherever found and to enter upon and search for such property in any premises—

(a) where the newspaper specified in such warrant is printed or published, or

(b) where any such property may be or may be reasonably suspected to be, or

(c) where any copy of such newspaper is kept for sale, distribution, publication or public exhibition or reasonably suspected to be so kept.

(2) Every warrant issued under sub-section (1) so far as it relates to a search shall be executed in manner provided for the execution of search warrants by the Code of Criminal Procedure, 1898.

5. Any person concerned who has appeared and shown cause against a conditional order of forfeiture may appeal to the High Court within fifteen days from the date when such order is made absolute.

6. Save as provided in section 5, no order duly made by a Magistrate under section 3 shall be called in question in any Court.

7. Where an order of forfeiture has been made absolute in relation to any newspaper the Local Government may, by notification in the local official Gazette, annul any declaration made by the printer or publisher of such newspaper under the Press and Registration of Books Act, 1867, and may by such notification prohibit any further declaration being made or subscribed

under the said Act in respect of the said newspaper, or of any newspaper which is the same in substance as the said newspaper, until such prohibition be withdrawn.

8. Any person who prints or publishes any newspaper specified in any prohibition notified under section 7 during the continuance of that prohibition shall be liable, on conviction, to the penalties prescribed by section 15 of the Press and Registration of Books Act, 1867.

Penalty.

9. All proceedings under this Act shall be conducted so far as may be in accordance with the provisions of the Code of Criminal Procedure, 1898.

Application of Code of Criminal Procedure.

10. No proceedings taken under this Act shall operate to prevent any person from being prosecuted for any act which constitutes an offence under any other law.

Operation of other laws not barred.

### Statement of Objects and Reasons.

The circumstances of the recent outrages by means of explosive substances have disclosed a close connexion between the perpetrators of such outrages and certain newspapers which have from time to time published criminal incitements. Experience has shown that prosecution under the existing law is inadequate to prevent the publication of these incitements. In the case of one newspaper, persons registered as printer and publisher have been within a comparatively short period prosecuted and convicted several times, while the real authors of the incitements have concealed their identity. This newspaper notwithstanding these prosecutions continues to exist and to pursue its criminal course. Nor is it a solitary instance of the kind.

It has therefore become necessary to make better provision for the prevention of such incitements in newspapers. The scope of the present Bill is confined to incitements to murder, to offences under the Explosive Substances Act, 1908, and to acts of violence. It gives power in such cases to confiscate the printing press used in the production of the newspaper, and to stop the lawful issue of the newspaper.

The procedure adopted in the Bill follows the general lines of that provided in the Code of Criminal Procedure for dealing with public nuisances, with the important addition that the final order of the Magistrate directing the forfeiture of the press is appealable to the High Court within fifteen days. It is further provided that no action can be taken against a press save on the application of a Local Government.

When an order of forfeiture has been made by the Magistrate, but only in that case, the local Government is empowered to annul the declaration made by the printer and publisher of the newspaper under the Press and Registration of Books Act, 1867, and thereafter neither that newspaper nor any other which is the same in substance can be published without a breach of the law.

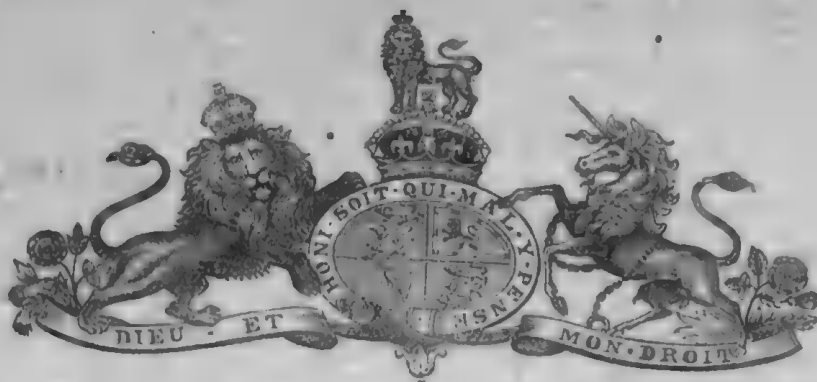
It is also provided that no proceedings taken under the Bill shall bar the prosecution of any person for any act which constitutes an offence under any other law.

The 6th June 1908.

H. ADAMSON.

J. M. MACPHERSON,

Secretary to the Government of India.



# The Gazette of India.

EXTRAORDINARY.

PUBLISHED BY AUTHORITY.

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SIMLA, FRIDAY, JUNE 26, 1908.

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FOREIGN DEPARTMENT.

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## NOTIFICATION:

*Simla, the 26th June, 1908.*

The following addition to the Table of Salutes to Native Princes and Chiefs has been approved by His Majesty's Government and is published for general information :

*Personal Salute.*

MIR KAMAL KHAN, Jam of Las Bela      ...      9 guns.

S. H. BUTLER,  
*Secretary to the Government of India.*

## FOREIGN DEPARTMENT.

### ORDER OF THE STAR OF INDIA.

#### NOTIFICATION.

*Simla, the 26th June, 1908.*

His Excellency the Grand Master of the Most Exalted Order of the Star of India is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following promotions in and appointments to the said Order:

#### *To be Knights Commanders.*

The Honourable Mr. CHARLES STUART BAYLEY, C.S.I., Indian Civil Service, Officiating Lieutenant-Governor, Eastern Bengal and Assam.

The Honourable Mr. EDWARD NORMAN BAKER, C.S.I., Indian Civil Service, Ordinary Member of the Council of the Governor-General.

His Highness Raj Rajeshwar Maharaja-Dhiraj SARDAR SINGH Bahadur, of Jodhpur.

His Highness Raj Rana BHAWANI SINGH, of Jhalawar.

Raja TASADDUK RASUL KHAN, C.S.I., of Jahangirabad, Oudh.

#### *To be Companions.*

The Honourable Mr. MICHAEL FRANCIS O'DWYER, Indian Civil Service, Officiating Resident, Hyderabad.

JAMES SCORGIE MESTON, Esquire, Indian Civil Service, Secretary to the Government of India in the Finance Department.

GEORGE WATSON SHAW, Esquire, Indian Civil Service, Judicial Commissioner, Upper Burma.

The Honourable Mr. WILLIAM ARBUTHNOT INGLIS, Chief Engineer and Secretary to the Government of Bengal, Public Works Department (Irrigation, Marine and Railway Branches), and a Member of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations.

The Honourable Mr. ROMER EDWARD YOUNGHUSBAND, Indian Civil Service, Commissioner, Lahore Division, and a Member of the Council of the Lieutenant-Governor of the Punjab for making Laws and Regulations.

By Order of the Grand Master,

S. H. BUTLER,

*Secretary to the Most Exalted Order  
of the Star of India.*

## ORDER OF THE INDIAN EMPIRE.

### NOTIFICATION. :

*Simla, the 26th June, 1908..*

His Excellency the Grand Master of the Most Eminent Order of the Indian Empire is pleased to announce that His Majesty the KING, EMPEROR OF INDIA, has been graciously pleased to make the following promotions in and appointments to the said Order :

#### *To be Knights Commanders.*

Honorary Colonel Nawab MUHAMMAD ASLAM KHAN, Sardar Bahadur, C.I.E., Honorary A.-D.-C. to the King, 5th Bengal Cavalry (retired).

THOMAS HENRY HOLLAND, Esquire, F.G.S., F.R.S., A.R.C.S., Director of the Geological Survey of India.

Nawab Afsar-i-Jang Afsar-ud-Daula Bahadur, Honorary Lieutenant-Colonel MUHAMMAD ALI BEG, C.I.E., M.V.O., of Hyderabad.

#### *To be Companions.*

The Honourable Mr. ALFRED GIBBS BOURNE, D.S.C., F.R.S., F.L.S., C.M.Z.S., Director of Public Instruction, Madras, and an Additional Member of the Council of the Governor of Fort St. George for making Laws and Regulations.

The Honourable Mr. ARTHUR MILFORD KER, a Member of the Council of the [Lieutenant-Governor of the Punjab for making Laws and Regulations.

Captain GEORGE HAYLEY HEWETT, R.N., Honorary A.-D.-C. to the Viceroy, Director of the Royal Indian Marine.

EVASIO HAMPDEN RADICE, Esquire, Indian Civil Service, Magistrate and Collector of Benares.

RALPH BULLER HUGHES-BULLER, Esquire, Indian Civil Service, Magistrate and Collector, Bakarganj.

Lieutenant-Colonel JOSEPH BINNING, V.D., Commandant, 2nd (Presidency) Battalion, Calcutta Volunteer Rifles.

Lieutenant-Colonel FRANCIS FREDERIC PERRY, F.R.C.S., Indian Medical Service, Honorary Surgeon to the Viceroy, Principal of the Medical College, Lahore.

Major FRANCIS GRANVILLE BEVILLE, Political Agent in Bhopawar.

MICHAEL FILOSE, Esquire, Chief Secretary to His Highness the Maharaja Scindia of Gwalior.

Rai Sahib Diwan DAYA KISHEN KAUL, Private Secretary to His Highness the Maharaja of Kashmir and Jammu.

By Order of the Grand Master,

S. H. BUTLER,

*Secretary to the Most Eminent Order  
of the Indian Empire.*



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**FOREIGN DEPARTMENT.**

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**NOTIFICATION.**

*Simla, the 26th June, 1908.*

His Majesty the KING, EMPEROR OF INDIA, has been pleased to confer the honour of Knighthood on—

The Honourable Mr. Justice ROBERT FULTON RAMPINI, Indian Civil Service, Officiating Chief Justice of Bengal.

The Honourable Mr. GEORGE HENRY SUTHERLAND, Sheriff of Calcutta, and a Member of the Council of the Lieutenant-Governor of Bengal for making Laws and Regulations.

The Honourable Mr. VITHALDAS DAMODAR THAKARSI, Additional Member of the Council of the Governor of Bombay for making Laws and Regulations.

S. H. BUTLER,

*Secretary to the Government of India.*

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**FOREIGN DEPARTMENT.**

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**NOTIFICATIONS.**

*Simla, the 26th June, 1908.*

His Excellency the Viceroy and Governor-General is pleased to confer upon the Hon'ble Maharaja-Dhiraj Bijay Chand Mahtab Bahadur, of Burdwan, the title of Maharaja-Dhiraj Bahadur as a hereditary distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Bir Mitradaya Singh Deo, Feudatory Chief of Sonpur, the title of Maharaja as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Sree Karan Biswanath Bebartha Patnaik, Feudatory Chief of Athgarh, the title of Raja Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Raja Kishen Kumar of Sahespur, Moradabad, the title of Raja as a hereditary distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Mir Mehrulla Khan, C.I.E., Nazim of Mekran, the title of Nawab as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Raja, as a personal distinction, upon—

M. R. Ry. Kellakka Covilagam Manavedan Raja Avergal, District Judge, North Arcot.

Rukmangad Singh, Talukdar of Katiari.

Babu Bejoy Singh Dhudhuria, Chairman of the Azimganj Municipality.

His Excellency the Viceroy and Governor-General is pleased to confer upon Maulvi Muhammad Yakub, Retired Superintendent, Chittagong Madrassa, the title of Shams-ul-Ulama as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Mahamahopadhyaya, as a personal distinction, upon—

Kaviraj Bijaya Ratna Sen, Ayurvedic physician of Calcutta.

Pandit Prasanna Chandra Vidyaratna, Secretary to the East Bengal Sarswat Samaj, Dacca.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Diwan Bahadur, as a personal distinction, upon—

M. R. Ry. Papanasam Sattoor Srinivasa Chari Avergal, Superintendent of Police, Cuddapah.

Diwan Narendra Nath, M.A., Deputy Commissioner, Punjab.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Bahadur, as a personal distinction, upon—

Syed Taj-ud-din Sahib, Subordinate Judge, Tanjore.

Ephriam Vital Benghiat, Inspector of the Land Police.

Sakhawat Husain, B.A., M.R.A.C., Deputy Collector, Bengal.

Maulana Abdul Khair of Ghazipur.

Saiyid Shabbir Husain, Inspector of Police.

Maulvi Muhammad Jawad, Retired Deputy Collector and Secretary of the Husainabad Trust, Lucknow.

Maulvi Abul Khair Muhammad Abdus Subhan, Deputy Magistrate, Chittagong.

Khan Sahib Sher Ali Khan, Deputy Superintendent of Police, Saugor.

Maulvi Muhammad Fazl-i-Matin, Registrar-General, Patiala State.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Bahadur, as a personal distinction, upon—

Babu Bepin Behari Mukerji, Retired Sub-Judge and Small Cause Court Judge of Calcutta.

Lal Rajendra Singh Barike, Zemindar of Borasamar in Sambalpur.  
 Thakurai Jadu Nath Singh, Zemindar of Ranka in the Palamau District.  
 Babu Annada Prasad Bagchi, Retired Subordinate Judge.  
 Babu Shib Chandra Banerji, Senior Government Pleader, Muzaffarpur.  
 Babu Narendra Nath Sen, President of the Association for the advancement of Scientific and Industrial Education of Indians, and Editor of the "Indian Mirror".  
 Chaudhri Mahendra Singh, Talukdar of Mahumdabad, Unao District.  
 Pandit Bishambhar Nath, late Head Master, District School, Cawnpore.  
 Dr. Munna Lal, Officiating Civil Surgeon, Etawah.  
 Lala Ganga Ram, Arora, Retired Extra Assistant Commissioner, Punjab.  
 Lala Chuni Lal, M.A., Extra Judicial Assistant Commissioner, Punjab.  
 Padha Jiwanand, Wazir of the Mandi State.  
 Babu Bama Charan Mukerji, Superintendent, Manipur State Office.  
 Babu Durga Das Das, late Government Pleader, Chittagong.  
 Bhai Sadhu Singh, Extra Assistant Conservator of Forests.  
 Pandit Man Mohan Nath Kol, Governor of Kashmir.  
 Babu Prasanna Kumar Mitra, B.A., Superintendent, Government of India, Finance Department.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Bahadur, as a personal distinction, upon—

M. R. Ry. Calaga Sundara Aiyar Subramanya Aiyar Avergal, Chairman, Municipal Council, Bellary.  
 M. R. Ry. J. Dharma Ranga Razu Garu, Head-Quarters Deputy Collector, Tinnevely.  
 M. R. Ry. Kilapalur Sivachidambaram Pillai Srinivasa Pillai Avergal, Pleader and Mirasidar, Tanjore.  
 M. R. Ry. Kunjinedu Subbaraya Srinivasa Rao Avergal, Public Prosecutor and Government Pleader, South Arcot.  
 Kashinath Narayan Bhangaonkar.  
 Gobindram Salamatrai, Assistant Colonisation Officer, Jamrao Canals, Hyderabad, Sind.  
 Shriniwas Konher Rodda, Principal, Training College, Dharwar.  
 Rao Sahib Deo Rao Vinayak, Pleader, of Akola.  
 Narain Rao Kelkar, Pleader, and Secretary, Balaghat Municipality, Balaghat.  
 V. Dharmalinga Mudaliar, 1st Grade Hospital Store-keeper, Supply and Transport Corps.  
 Mr. Damodar Raghunath Purandare, Superintendent, Railway Mail Service, Foreign Mail Division, Bombay.

His Excellency the Viceroy and Governor-General is pleased to confer upon M. Gulab Singh, Extra Assistant Commissioner, Punjab, the title of Sardar Bahadur as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer upon Lala Udho Das, Extra Assistant Commissioner, the title of Diwan as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Khan Sahib, as a personal distinction, upon—

- Saiyid Muhi-ud-din Sahib, Senior Grade Hospital Assistant.
- Kamr-ud-din Abdul Rehman, 2nd Grade Inspector of Police.
- Mir Mosam Ali Khan, Honorary Magistrate, Second Class, Surat.
- M. Rahmat Ullah Khan, Inspector of Police in the Punjab.
- Mian Nur Burhan of Ganja Kalan, Lahore District.
- Syad Mehdi Shah, Honorary Magistrate, Lyallpur District.
- Seth Muhammad Ali Alibhoy, Honorary Magistrate, Quetta.
- Malik Lowang Khan, Yasinzai, Quetta.
- Malik Ghani Khan, Sarangzai.
- Sher Baz, Senior Grade Hospital Assistant, Mansehra Dispensary, North-West Frontier Province.
- Munshi Ghulam Kadir Khan, Extra Assistant Commissioner, Dera Ismail Khan.
- Sher Zaman Khan, Political Tahsildar, Loi Shilman Railway.
- Rahmatulla Khan, Political Assistant in Sam Ranizai.
- Saadulla Khan, Subadar, Swat Levies.
- Muhammad Hayat Khan, Civil Hospital Assistant.
- Abdul Karim, Sub-Inspector, 1st grade, Telegraph Department.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rai Sahib, as a personal distinction, upon—

- Babu Purna Chandra Lahiri, Inspector of Calcutta Police.
- Pandit Attar Chand, Senior Assistant Surgeon, Punjab.
- Mian Amar Singh, Tahsildar in the Punjab, Manager of the Bilaspur State.
- Kali Mohan Sen, Senior Grade Hospital Assistant, Dibrugarh.
- Lala Gauri Shankar, Secretary, District Council and Local Board, Seoni.
- Pandit Shib Ditta, Senior Hospital Assistant, Kota State.
- Lala Jhangi Ram, Head Clerk, Chagai Agency.
- Lala Parma Nand, Zaildar of Dera Ismail Khan.
- Malik Takht Ram, Extra Assistant Commissioner, Bannu.
- Lala Behari Lall, Kalra, Chief Medical Officer, Poonch.

Chowdri Janki Parshad, 24th Punjabis.

Babu Debendra Nath Roy, Head Native Clerk, Office of the Judge Advocate-General in India.

Pandit Ram Pershad Tewari, Supervisor, 2nd grade, Military Works Services.

Pundit Wazir Chand Trikha, Accountant, 1st grade, and Honorary Assistant Examiner, North-Western Railway.

Lala Moolchand Kapur, Paymaster, Bombay, Baroda and Central India and Rajputana-Malwa Railways.

Babu Jai Narain, Assistant Traffic Superintendent, Oudh and Rohilkhand Railway.

Hakim Singh, Headman of Taunggyi and Member of the Town Committee.

Subadar Bhoop Singh, Mandalay Battalion, Burma Military Police.  
Lutchminaryan Prodhan.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Rao Sahib, as a personal distinction, upon—

M. R. Ry. D. Diravia Nadar Avergal, Deputy Tahsildar, Tuticorin.

M. R. Ry. Autoor Vengu Aiyar Ramalinga Aiyar Avergal, B.A., B.C.E., Executive Engineer.

Mr. Narayan Vishnu Barve, Sub-Engineer, Public Works Department.

His Excellency the Viceroy and Governor-General is pleased to confer upon Shamsheer Singh, late Inspector-General of Police in Marwar, the title of Sardar Sahib as a personal distinction.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Kyet thaye zaung shwe Salwè ya Min, as a personal distinction, upon—

Hkun Pwang, *Myosa* of Möng Sit.

Maung Po Bye, Judicial Extra Assistant Commissioner.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Thuyè gaung ngwe Da ya Min, as a personal distinction, upon—

Maung San Ko, Inspector of Police, Burma.

Maung San Dun, *Myothugyi*, of Myaing, Pakòkku District.

His Excellency the Viceroy and Governor-General is pleased to confer the title of Ahmudan gaung Tazeik ya Min, as a personal distinction, upon—

Maung Po Thwe, Thugyi of Zòkthòk Circle, Bilin Township, Thatón District.

Maung Tin (I), Myoòk.

Abdul Hakim, Retired Jailor, Burma.

S. H. BUTLER,

Secretary to the Government of India.



## KAISAR-I-HIND MEDAL.

### NOTIFICATION.

*Simla, the 26th June, 1908.*

No. 1486.—His Excellency the Viceroy and Governor General is pleased to announce that His Majesty the King, Emperor of India, has been graciously pleased to award the Kaisar-i-Hind medal for Public Service in India of the first class to—

William Egerton, Esq., Indian Civil Service, Magistrate and Collector, Darbhanga.

Mrs. D. King, lately of Calcutta.

Sri Appala Kondayamba, Maharaja Kumarika Sahiba of Vizianagram.

His Excellency the Viceroy and Governor General is pleased to award the Kaisar-i-Hind medal for Public Service in India of the second class to—

Mrs. Goodbody, (wife of Captain C. M. Goodbody, I.M.S.,) Deoli, Rajputana.

Miss Krishnabai Kelavkar, L.M. & S., Lady Doctor at the Albert Edward Hospital, Kolhapur, Bombay Presidency.

Arthur Colborne Lankester, Esq., M.B., M.B.C.S., L.R.C.P., of the Church Missionary Society, Peshawar.

Munshi Nabi Baksh, retired Hospital Assistant of Damoh, Central Provinces.

Sardar Raza Ali Khan, Qazilbash, of Lahore.

Munshi D. R. Ranjit Singh, L.M. & S., of Allahabad.

Mang Tet Pyo, Merchant and Honorary Magistrate, Bassein, Burma.

H. A. STUART,

*Offg. Secretary to the Government of India,*

*Home Department.*

## ARMY DEPARTMENT.

*Simla, the 26th June, 1908.*

### PROMOTIONS.

#### INDIAN SUBORDINATE MEDICAL DEPARTMENT.

No. 522.—The Governor-General in Council is pleased to sanction the special promotion of the undermentioned Hospital Assistant under the provisions of paragraph 470, Army Regulations, India, Volume II, in recogni-

tion of the good services rendered by him while serving with the Bazar Valley Field Force :—

No. 698, First class Hospital Assistant Karam Chand, to be Senior Hospital Assistant; 2nd class, (supernumerary), ranking as Jemadar.

### REWARDS.

#### ORDER OF BRITISH INDIA.

**No. 523.**—The Governor-General in Council is pleased to sanction the admission to the Order of British India of the undermentioned native officers in recognition of the good services rendered by them while serving with the Bazar Valley Field Force :—

*To the second class, with the title of "Bahadur".*

Subadar-Major Amar Sing Thapa, 2nd Battalion, 5th Gurkha Rifles (Frontier Force).

Jemadar Mir Ahmad, Khyber Rifles.

The above appointments will be supernumerary to the authorised establishment; in the case of the former only until absorption in ordinary course.

**No. 524.**—The Governor-General in Council is pleased to sanction the promotion in or admission to the Order of British India of the undermentioned native officers in recognition of the good service rendered by them while serving with the Mohmand Field Force :—

*To the first class, with the title of "Sardar Bahadur".*

Subadar-Major Zargun Shah, Bahadur, 55th Coke's Rifles (Frontier Force).

Subadar-Major Narayan Singh, Bahadur, 34th Sikh Pioneers.

*To the second class, with the title of "Bahadur".*

Jemadar Fatta, 23rd Peshawar Mountain Battery (Frontier Force).

Subadar-Major Kartar Singh, 22nd Punjabis.

Subadar Miha Singh, 28th Punjabis.

Subadar Sayyid Ali, 53rd Sikhs (Frontier Force).

Subadar Dayal Singh, 54th Sikhs (Frontier Force).

Subadar-Major Bishu Singh, 57th Wilde's Rifles (Frontier Force).

Subadar-Major Dit Singh, 59th Scinde Rifles (Frontier Force).

Subadar Tor Khan, Khyber Rifles.

The above native officers will be supernumerary to the authorised establishment and, except in the case of Subadar Tor Khan, Khyber Rifles, will be absorbed by the lapse of one appointment in every five vacancies.

**No. 525.**—The Governor-General in Council is pleased to sanction the following promotion in, and appointment to, the Order of British India among Native Officers of the Imperial Service Troops, with effect from the dates specified :—

*To the 1st class, with the title of "Sardar Bahadur."*

Lieutenant-Colonel Sunit Singh, *Bahadur*, Kashmir Imperial Service Lancers, *vice* Thakur Jas Singh, *Sardar Bahadur*, Commandant, 1st Jodhpur Imperial Service Lancers, deceased. Dated 28th March 1908.

*To the 2nd class, with the title of "Bahadur."*

Sardar Bakshish Singh, Commandant, Nabha Imperial Service Infantry, *vice* Lieutenant-Colonel Sunit Singh, *Bahadur*, Kashmir Imperial Service Lancers, promoted. Dated 28th March 1908.

#### INDIAN ORDER OF MERIT.

**No. 526.**—The Governor-General in Council is pleased to sanction the following admissions to the Military Division of the Indian Order of Merit :—

*For admission to the 3rd class of the Order.*

No. 3191, Sowar Jehangir Beg, 21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th May 1908, during the rear-guard action near Kargha, this sowar rode under a heavy fire to the assistance of some wounded men of the 55th Coke's Rifles (Frontier Force), dismounted and gave up his horse to Havildar Kishan Singh who had been dangerously wounded in the chest, and then led the horse back to shelter.

No. 3531, Havildar Sadu Singh, 22nd Punjabis. For conspicuous gallantry during the operations of the Mohmand Field Force. On the night of the 16th-17th May 1908, when the picquet at Kasaj under his command was the object of a furious and sustained attack by the enemy, this non-commissioned officer, although wounded, continued to direct his men and by his example of coolness and determination inspired those under him with confidence and thus contributed in a great measure to the successful resistance of the enemy's attack, during which this picquet suffered heavily.

No. 4780, Naik Ram Singh, 22nd Punjabis. For conspicuous gallantry during the operations of the Mohmand Field Force. On the night of the 16th-17th May 1908, this non-commissioned officer was one of the signallers of the picquet at Kasaj, and, although wounded, continued to take part in the defence, showing an example of coolness and courage which contributed in a great measure to the successful resistance of the enemy's attack.

No. 1561, Bugler Kirpal Singh, 34th Sikh Pioneers. For conspicuous gallantry during the operations of the Mohmand Field Force. On the 18th May 1908 at Zanawar, China, on the occasion of a ghazi attack, this bugler at once dashed into the enemy and displayed a fine spirit of courage.

No. 1694, Sepoy Pahara Singh, 34th Sikh Pioneers. For conspicuous gallantry during the operations of the Mohmand Field Force. On the 18th May 1908, at Zanawar, China, on the occasion of a ghazi attack, this sepoy stood manfully at bay thereby averting a possible panic and safeguarding the

- lives of his comrades; he killed the ghazi who cut down Sepoy Bhulla Singh of the same regiment.

Jemadar Arsla Khan, 53rd Sikhs (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th May 1908, during the action at Kargha, this native officer led his company with great boldness and dash; he was one of the first into the enemy's sangars and afterwards, followed by a few men, rushed up the hill which was lined with hundreds of the enemy, cutting down two of their number with his sword. He was only restrained by the order to retire from proceeding further.

No. 2182, Havildar Ali Sher, 53rd Sikhs (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, during the retirement to camp at Umra Kili, this non-commissioned officer, under a heavy fire and closely pursued by the enemy, remained behind to assist his Commanding Officer from a dangerous position in difficult ground.

No. 2797, Sepoy Hira Singh, 53rd Sikhs (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, during the retirement to camp at Umra Kili, this sepoy, under a heavy fire and closely pursued by the enemy, remained behind with No. 2182, Havildar Ali Sher of the same regiment to assist his Commanding Officer from a dangerous position in difficult ground.

No. 836, Havildar Mir Dast, 55th Coke's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 18th May 1908, at Sardag, this non-commissioned officer with two men found himself in close proximity to a group of the enemy holding a position behind a low wall among bushes above a small nullah; with his two men he at once rushed the position shooting two and bayonetting one of the enemy; in the execution of this deed he was severely wounded.

No. 972, Naik Teja Singh, 55th Coke's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th May 1908, when on rear-guard duty near Kargha this non-commissioned officer returned under a heavy fire to pick up and bring in Havildar Kishan Singh who had been severely wounded, and was unable to assist himself.

No. 1360, Sepoy Basant Singh, 55th Coke's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th May 1908, when on rear-guard duty near Kargha, this sepoy returned under a heavy fire to assist in bringing in Havildar Kishan Singh who had been severely wounded, and was unable to assist himself; whilst doing this Sepoy Basant Singh was himself severely wounded in the thigh, yet in spite of this he persevered in his efforts to assist Havildar Kishan Singh.

No. 1780, Sepoy Kalandar, 55th Coke's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 18th May 1908, at Sardag, this sepoy was with Havildar Mir Dast of the same regiment and another man when they found themselves in close proximity to a group of the enemy holding a position behind a low wall among bushes above a small nullah; when Havildar Mir Dast was wounded, Sepoy Kalandar assisted the former into the nullah where, with another sepoy, he held his ground until relief arrived.



Subadar Arsla Khan, 57th Wilde's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, at Umra Kili, this native officer led a counter-attack on a party of the enemy who had taken up a covered position about fifty yards distant, and killed them all. But for this operation, which required great coolness and courage, the losses to our force during the retirement might have been very severe.

No. 2820, Sepoy Dadan, 57th Wilde's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, during a retirement at Umra Kili, this sepoy, along with No. 2913, Sepoy Imam Ali, ran back to recover the body and rifle of a sepoy who had been killed, carrying them back to camp under a heavy fire from, and closely pursued by, the enemy.

No. 2913, Sepoy Imam Ali, 57th Wilde's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 20th May 1908, during a retirement at Umra Kili, this sepoy, along with No. 2820, Sepoy Dadan, ran back to recover the body and rifle of a sepoy who had been killed, carrying them back to camp under a heavy fire from, and closely pursued by, the enemy.

No. 4230, Sepoy Amar Singh, 59th Scinde Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 24th April 1908, this sepoy picked up Jemadar Jehandad Khan of the same regiment when the latter was wounded in the firing line; in doing so he was severely wounded but notwithstanding carried the Jemadar back to the doolie.

No. 2595, Havildar Manga, Queen's Own Corps of Guides (Lumsden's). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 29th May 1908, at Khuda Khel, during the retirement from the heights, Sepoy Mir Hussain was severely wounded in the leg; the enemy were then only about fifty yards distant. Havildar Manga at once rushed back and with the greatest gallantry, under a close and heavy fire, carried the wounded man down a precipitous slope out of danger.

No. 5186, Sepoy Nur Zaman, Queen's Own Corps of Guides (Lumsden's). For conspicuous gallantry during the operations of the Mohmand Field Force. On the 29th May 1908, at Khuda Khel, during the retirement from the heights, Sepoy Mir Hussain was severely wounded in the leg; the enemy were then only about fifty yards distant. Sepoy Nur Zaman followed by Havildar Manga at once rushed back and with the greatest gallantry, under a close and heavy fire, carried the wounded man down a precipitous slope out of danger.

No. 1189, 3rd Class Hospital Assistant Kehar Singh Chandail, Indian Subordinate Medical Department, attached 57th Wilde's Rifles (Frontier Force). For conspicuous gallantry during the operations of the Mohmand Field Force. This Hospital Assistant, during the advance, displayed great courage and devotion to duty in attending to the wounded on several occasions under a heavy fire from the enemy.

His Excellency in Council is also pleased to notify that had Jemadar Mir Afzal Khan, 22nd Punjabis, and No. 1260, Sepoy Bhulla Singh, 34th Sikh Pioneers, survived, the distinction of the 3rd class of the Military Division of



the Indian Order of Merit would have been conferred upon them in recognition of their conspicuous gallantry during the operations of the Mohmand Field Force. Jemadar Mir Afzal Khan, on the night of the 16th-17th May 1908, when the picquet under his command at Kasai was the object of a furious and sustained attack by the enemy, continued, although twice wounded, to direct and encourage his men until he fell mortally wounded in the chest. His example of coolness and determination inspired the men with confidence in an extremely difficult position and contributed largely to the successful resistance of the enemy's attack. His widow is admitted to the pension of the 3rd class of the Order with effect from the date of his death.

No. 1260, Sepoy Bhulla Singh, on the 18th May 1908, at Zanawar, China, on the occasion of a ghazi attack, stood manfully at bay thereby averting a possible panic and safeguarding the lives of his comrades; having killed two of the ghazis, he was cut down by a third. His widow also is admitted to the pension of the 3rd Class of the Order with effect from the date of his death.

#### INDIAN DISTINGUISHED SERVICE MEDAL.

**No. 527.**—The Governor-General in Council is pleased to sanction the award of the Indian Distinguished Service Medal to the undermentioned native officers, non-commissioned officers and men :—

##### *21st Prince Albert Victor's Own Cavalry (Frontier Force) (Daly's Horse).*

Risaldar-Major Sardar Janmeja Singh.

No. 2941, Dafadar Harwant Singh.

No. 2589, Lance-Dafadar Dewa Singh.

##### *23rd Cavalry (Frontier Force).*

Ressaidar Hasamuddin Khan.

##### *22nd Derajat Mountain Battery (Frontier Force).*

No. 766, Driver Mangal Singh.

##### *1st Prince of Wales's Own Sappers and Miners.*

No. 4207, Colour-Havildar Ramautar Patak.

##### *19th Punjabis.*

Jemadar Jalal Khan.

##### *20th Duke of Cambridge's Own Infantry (Brownlow's Punjabis).*

Subadar Kwaja Muhammad Khan.

##### *22nd Punjabis.*

Subadar Alah Nur.

No. 3799, Havildar Sarfaraz Khan.

No. 3802, Havildar Badr Din.

No. 4947, Havildar Jehandad Khan.

No. 3997, Sepoy Partab Singh.

No. 4838, Sepoy Jawala Singh.

##### *28th Punjabis.*

Subadar Umraz Khan.

*33rd Punjabis.*

Subadar-Major Bahadur Khan.

*34th Sikh Pioneers.*

Subadar Natha Singh.

No. 857, Lance-Naik Chanda Singh.

No. 1414, Sepoy Bir Singh.

*52nd Sikhs (Frontier Force).*

Jemadar Ata Khan.

*53rd Sikhs (Frontier Force).*

Subadar Sayyid Ali.

Jemadar Sarban Singh.

No. 1956, Havildar Kishn Singh.

No. 2120, Havildar Gul Akhmad.

No. 2235, Havildar Chanan Singh.

No. 2299, Havildar Umar Din.

No. 3573, Sepoy Kehr Singh.

*54th Sikhs (Frontier Force).*

No. 1001, Havildar Golodu.

No. 1312, Havildar Hashmat Ali.

No. 2545, Sepoy Mian Khan.

*55th Coke's Rifles (Frontier Force).*

Subadar Mansur Khan.

Jemadar Daud Shah.

No. 922, Naik Fauja Singh.

No. 1414, Sepoy Baghi Singh.

No. 1856, Sepoy Bela Singh.

No. 2118, Sepoy Summar Gul.

*57th Wilde's Rifles (Frontier Force).*

Jemadar Bhagat Singh.

Jemadar Munir.

No. 1590, Havildar Jagat Singh.

No. 1506, Sepoy Bahadur.

No. 2534, Sepoy Bazid Khan.

No. 2558, Sepoy Lal Mir.

No. 2587, Sepoy Gyan Singh.

No. 2995, Sepoy Mangal Singh.

*59th Scinde Rifles (Frontier Force).*

Subadar Mukhmad Jan.

Jemadar Jahan Dad Khan.

No. 2623, Havildar Mir Nabbi Hussain.

No. 2635, Havildar Sansar Singh.

No. 2694, Havildar Ralla Singh.

No. 2917, Havildar Mobin Khan.

No. 3556, Sepoy Attar Singh.

No. 3660, Sepoy Madat Ali.

No. 4442, Sepoy Kaka Singh.

*50th Silladar Camel Corps.*

Risaldar Nazir Mahommed.

*Khyber Rifles.*

Subadar-Major Jawas Khan.

*Kurram Militia.*

Subadar Muhammad Hussain.

A. W. L. BAYLY,

Secretary to the Government of India,

Army Department.